

OLD RUTLISHIANS' ASSOCIATION

England & Wales · Charity number 1184886

Details

Other names	OLD RUTS, ORA
Status	Registered
Legal form	CIO
Registered	2019-08-13
Register	View on the Charity Commission register

Contact

Address	Old Rutlishians Association The Clubhouse Poplar Road London SW19 3JS
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Website	https://oldruts.club/

Activities

Objects: THE OBJECTS OF THE CLUB ARE, FOR THE PUBLIC BENEFIT, THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF SPORT FOR THE BENEFIT OF: 3.1.1 THE LOCAL COMMUNITY IN THE LONDON BOROUGH OF MERTON AND SURROUNDING AREAS IN SOUTH WEST LONDON; 3.1.2 THE FORMER AND PRESENT PUPILS OF RUTLISH SCHOOL AND THEIR FAMILIES; AND 3.1.3 EMPLOYEES AND VOLUNTEERS ASSOCIATED WITH RUTLISH SCHOOL AND THEIR FAMILIES. "SPORT" MEANS SPORTS OR GAMES WHICH PROMOTE HEALTH BY INVOLVING PHYSICAL OR MENTAL SKILL OR EXERTION, INCLUDING BUT NOT LIMITED TO RUGBY, FOOTBALL AND CRICKET.

Activities: The objects are provision of facilities for playing of Sport (particularly rugby, football and cricket) for the benefit of: - the local community in the London Borough of Merton and surrounding areas in south west London; - the former and present pupils of Rutlish School and their families; and - employees and volunteers associated with Rutlish School and their families.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport

Geography

- Merton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,106,085	£1,163,047	£415,668	18
2024-03-31	£1,218,311	£1,204,736	£472,630	18
2023-03-31	£688,046	£646,543	£459,054	15
2022-03-31	£501,764	£450,933	£417,552	17
2021-03-31	£601,762	£235,041	£366,721	14

Trustees

Name	Role	Appointed
Neil Robinson	Chair	2022-10-07
Anthony Mark Bridges		2024-05-30
Edward James Russell		2024-11-08
Helene Mayland		2023-06-26
Michael Charles Peter Stallard		2024-11-12
Nick Skilton		2024-03-11
Robert Joseph Miller		2026-02-25
Simon Martin Payne		2020-12-09

Accounts

Charity registration number 1184886 (England and Wales)

OLD RUTLISHIANS' ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

OLD RUTLISHIANS' ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N Robinson	
	N Skilton	
	H Mayland	
	S Payne	
	M Stallard	(Appointed 12 November 2024)
	E Russell	(Appointed 8 November 2024)
	A M Bridges	(Appointed 30 May 2024)
Charity number (England and Wales)	1184886	
Principal address	The Clubhouse Poplar Road Merton Park London United Kingdom SW19 3JS	
Auditor	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	

OLD RUTLISHIANS' ASSOCIATION

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OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Club is registered as a Charitable Incorporated Organisation (CIO) in England & Wales with the Charity Commission, charity number 1184886. The governing document of the CIO is the Constitution dated 13 August 2019. The CIO commenced operations as a sports club on 1 April 2020.

Objectives and activities

The objects of the club are the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of sport for the benefit of:

1. the local community in the London Borough of Merton and surrounding areas in Southwest London
2. the former and present pupils of Rutlish School and their families; and
3. employees and volunteers associated with Rutlish School and their families.

"Sport" means sports or games which promote health by involving physical or mental skill or exertion including, but not limited to, rugby, football and cricket.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

CIO Membership

The charity was registered on 13th August 2019 and commenced operations as a sports club on 1st April 2020 pursuant to a Deed of Transfer by which it took over the assets and undertakings of an unincorporated association of the same name.

Membership of the Club is open to individuals over the age of 18 years old and is open to anyone regardless of gender, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

As at 31 March 2025 the Club had 2,161 (2024: 2,154) adult members in the categories shown in the table below.

	2025	2024
Adultplayer18+	255	224
Honorary & Ex Officio	11	2
Lifetime membership	842	811
Adult membership	925	983
Social membership	<u>128</u>	<u>121</u>
	<u>2,161</u>	<u>2,154</u>

During the year the number of adult players (18+) who were women continued to increase due to the growing interest in participation in women's rugby and cricket.

We continue to see significant growth in junior players across all sections and especially through the growth in girl's teams at the Club.

Public benefit

The Trustee Board confirms it has complied with the duty outlined in Part 2 of the Charities Act 2011 to have regard to guidance on public benefit published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

We are a friendly and inclusive sports club in the heart of Merton. We pride ourselves on being a community driven, family-oriented sports club and a place to build long lasting friendships whilst enjoying all that sport has to offer. We treat sport, our coaches, each other and officials with respect at all times.

As a Club, we regularly look at how we can engage with the community through events, projects and initiatives to bring people together, help others and grow our membership. During the year we have hosted community events such as Rutsfest, partnering with local charity Dons Local Action Group, Comedy night and our annual Halloween party. We have launched a new "hang out" social club for our junior members and organised a selection of weekly Friday Food offerings for members and the local community. New for the year, we hosted a weekly quiz during the winter months which was popular. We have hosted a number of local school sporting events for Merton Sports Partnership as well as the Poplar School sports day and UCL rugby team. The club has provided a base for the Merton Sports and Cycle Club for Visually impaired People. We continued to host the weekly Silver Youth Club providing a weekly lunch and entertainment for over 50 of our more mature local residents.

We have undertaken a number of site improvement projects during the year. In the club house we have redecorated the bar area and upstairs hall, improved the lightning and replaced the old furniture. We have begun a project to install a borehole to provide irrigation water for the playing fields.

Future plans include completion of the upstairs kitchen renovation, project to update changing rooms which will increase changing space for both men's and women's sports teams and adding an accessible toilet. We also plan to upgrade the barbeque area.

Sporting Sections:

We have five sections that represent our variety of sports

Rugby

The Seniors enjoyed another successful season with both the 1st XV and 2nd XV not only holding their places in the leagues they were promoted into last year but thriving in them. The 1st XV came close to securing back-to-back promotions, only narrowly missing out — a fantastic achievement in itself.

Off the pitch, the Seniors played a big role in the wider club community. They helped out at a hugely successful Welcome Back to Rugby evening, running the BBQ, and also lent their support at the Volunteers Evening, showing their commitment both on and off the field.

The Women's squad entered its second season with optimism off the back of a strong first season and started strongly with away wins in Kent and backed it up with outstanding performances at Poplar Road. The league season culminated in two top of the table clashes with Streatham & Croydon resulting in two wins for Old Ruts and the league won with a game to spare! In the national cup we had a terrific run to the last 16, beating teams in the league above us on the way but overall an outstanding season with promotion to the next tier in only our second season. The icing on the cake was having three of the Old Ruts women squad represent Surrey County - a great reflection on the individuals and the club. Players were Anna Edwards, Roisin Mulroe and Hosanna Johnson. We now look ahead to the 2025/26 season with a challenge of a new league.

Our Colts (junior) Rugby had a very successful season with all teams playing games most Sundays, with good numbers spread out over the various hub pitches during training on Wednesday evenings.

- U15s, u16s and Colts all got a team out and enjoyed competitive fixtures in the Surrey Cup pre-Christmas, and in the strong Quins Cup post-Christmas.
- U12s, u13s and u14s represented the Club in the Surrey Cup post-Christmas with u12s and u13s getting 2 teams out in the Cup!

Juniors also made up good numbers at the two half-term rugby camps in Oct 24 and Feb 25, as well as the pre-Christmas Fun Day. A good number of Colts put their hands up to help out at the camps giving them a taste of what it's like to be on the other side of a whistle!

OLD RUTLIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Girls Rugby continues to thrive with squads representing the Club at under 14, 16 and 18. As it is not easy to recruit the numbers needed to field match ready squads we continue to partner with other clubs equally focused on providing a great experience for girls. The U16 Girls had 11 players this season and headed into the season with a new three-team collaboration (Old Ruts, Sutton & Epsom, and Battersea Ironside) and after only four games, the girls quickly bonded and started winning every match with impressive results. A daunting season faced the 13 Old Ruts u14 girls team, with the big jump up from U12. A proposed collaboration with Sutton & Epsom seemed like a superb idea; pooling squads, coaching and resources. The girls had a great season making progress with fully contested 8 player scrums and the complexities of the modern lineout. We won our first 3 way round robin finals day games but pipped at the post in the last game so finished 2nd in the plate of the Surrey cup. We are all very excited about the season ahead with an ever-increasing squad and a year's experience under their belts!!!

The Minis (previously called Kids First Section) had a fantastic season, full of fun, learning, and development. The children picked up a wide range of new skills, showed great teamwork, and competed in several festivals - with most age groups able to field at least two teams. Their commitment and resilience shone through during the cold winter months, as did their adaptability when training had to be moved to the local Mostyn Gardens at short notice!

Off the pitch, the Minis also enjoyed plenty of fun together, from the Christmas party and Easter treats to the end-of-season celebration day - complete with free hot dogs and medals for every child.

It's been a brilliant year for the Minis, and we can't wait to see them back next season!

Junior Football

The youth section was started in 2015 and the 2024/25 season marks the 10-year anniversary of the Old Ruts Youth Football section – a fantastic milestone for the club. A special acknowledgement goes to Robbie Baird, Daniel Poulter, and Lorraine Doyle, who have been involved since Day 1 and played a key role in building the section into what it is today. During the season, we proudly fielded 17 teams, competing across Saturdays and Sundays, with a total of 243 players – including 45 girls. In terms of results, it has been an outstanding season:

- 2 teams won their leagues
- 3 teams finished runners-up and secured promotion for next season
- No teams were relegated

A special mention goes to the U15 Reds, who completed a perfect season: played 16, won 16 – an exceptional achievement. Our U15 Greens also deserve recognition after representing Old Ruts in Sweden's largest youth football tournament, proudly showcasing the spirit of our club on an international stage.

The youth section continues to grow. While we bid farewell to our U18s this year, we are excited to welcome three additional teams next season.

Senior Football

The 2024/25 senior football season successfully marked the 35th successive season of senior football at Old Ruts, which well surpasses the initial 25-year tenure of the original Football Section which ran for just 25 years between 1907 to 1932.

During the season around 100 players represented the Seniors during across 4 teams. Players' ages ranged from 16 to 67 across the teams including walking football for the over 50's which continued to grow both in sessions and overall player participation. Over 100 Matches were played during the Season, although Open aged Training Sessions continued to be held infrequently owing to the adverse weather.

The main highlights for the Senior Football Section in the 2024/2025 Season saw the Sunday XI secure their 3rd promotion in just 4 years, the continued growth and expansion of walking football and the appointment of several new Senior Committee Officers.

Additionally, 2 members received Long Service Awards from Surrey Football Association in recognition of the service to Old Ruts Football - Gavin Lennard (35 years) and Iain Higgins (15 years).

Our plan is to continue expanding our walking football offering year on year, as we aim to attract more over 50, 60, plus 70-year-old participants in the years ahead, as well as reinvigorating the participant numbers of Saturday open aged football.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Cricket

Juniors A memorable year for Old Rutlishians Junior Cricket. With 490 juniors now part of the club — 106 of them girls — the energy, enthusiasm, and sense of community have never been stronger. During the season we fielded 40 - 60 fixtures per age group across league games, friendlies, festivals, and club nights and all teams played with energy and resilience that echoed across the club. We also celebrated some outstanding achievements on the pitch, with seven teams reaching league finals and six crowned champions. Our girls' squads made history with multiple league wins, and our boys' teams showed depth, determination, and real progress.

The girls playing across the junior section continued to increase reaching 126 (from just 30 girls 5 years ago) which includes 20 girls in our very popular All Stars offering and approaching 150 girls across cricket. Over the girls section we fielded 10 teams, with girls also playing in mixed teams. Alongside this we have also seen an increase in the number of female coaches.

In our All Stars (reception to year 2) we coached over 90 children in 2025, focusing on transitioning the year 2's to junior cricket.

Highlights of the year

League Winners in the following age groups

- Girls Under 11, Under 13 and Under 14
- Boys U12, U14 and U17
- Under 9 mixed (undefeated champions)

Priorities for 2025/26

- Continue to Improve the standard of our junior coaching provision;
- Continue to develop Girls cricket, growing the number of girls playing in the new women's hardball team;
- Continue relationships with key local primary & secondary schools to ensure awareness of Old Ruts cricket offering for girls and boys cricket

Seniors had a great season fielding up to 6 teams on a Saturday (5 teams in the Surrey Championship plus a friendly 6th team) and on a Sunday either our Trust development team or playing friendly matches. For the first time since many can remember we also featured a 7th XI team this season and won!

Membership continued a steady path of growth as new players joined while a few older players took a break or retired from cricket.

Older junior players continue to play a significant part of Saturday teams and Sunday fixtures as we focus on supporting the development of the junior players and integration between the sections.

Highlights of the year

Our Saturday 1st team won their league and gained promotion to Division 1 of the Surrey Championship winning 14 out of their 16 games.

The 2nd XI stayed in their division despite having to face a number of 1st XI sides featuring overseas players.

Unfortunately our 3rd XI and 5th XI were relegated, as they faced 1st and 2nd club teams following the first year of a new enlarged league restructure which created a more challenging structure.

Ruts' overseas player Faizan Riaz was a standout performer finishing as the highest run scorer in Division 2 and 4th highest among all Surrey Cricket Championship batters. He also achieved 30 league wickets. We look forward to welcoming Faizan back for the 2026 season.

Priorities for 2025/26

- Employing player coach to play for 1st XI team and boost coaching group
- Support Rutlish school to add outdoor cricket nets
- Ensure leadership roles filled across senior cricket
- Benefit from borehole to improve cricket outfield
- Sign up / recruit for umpiring and scoring courses.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Women's section continues to go from strength to strength. The 2024/5 was a landmark one for the Club as we entered our first women's hardball team in Division 3 of the Surrey Women's Cricket League. This was in addition to our two softball teams meaning we had up to three teams playing regularly on Sunday afternoons. We ended the season with 43 active members, up from the previous year and including the older girls who played alongside the women which took the number of regular, active players in the women's section to 50.

We were really pleased to see so many of our older girls playing regularly in the Women's First XI providing that all important pathway into senior women's cricket for our junior girls. The integration of women and girls at coaching worked well and this fed into a solid team performance on the pitch. The team had an encouraging first season finishing 4th overall in their league. Out of 10 games they recorded 5 wins, 4 losses and had one game abandoned. A brilliant first outing and lots of positives to build on for next season.

Additionally, we entered two softball teams in Tier 1 and Tier 2 East. Tier 1 is based on 'out you're out' rules. There were 5 teams in this league, we finished 3rd overall with 8 games played, 3 wins recorded, 4 losses and 1 game abandoned. A solid performance against some very strong opponents. Tier 2 is pairs format. This was an enlarged league from last season with 7 teams in 2025. The focus here is on providing as many playing opportunities for new and developing members as possible. A very busy season with matches most Sunday afternoons and some very strong opposition. In total we played 12 games, won 3, lost 9, with no games abandoned/conceded.

Priorities for 2025/26

- Continue to develop our women's hardball offering, attracting new talent. Build on the successful integration of our older girls as we look to expand women's hardball over the next few years
- Improve our social media presence to support recruitment
- Continue to focus on upskilling members with umpiring and scoring being a focus to support our team Captains

Fundraising Activities

Trading Activities

We carry out commercial activities to raise funds to achieve our charitable objectives. The trading subsidiary company contributed £73,008 (2024: £35,744) towards the Club's running costs via its payment of a rights and usage fee for use of the clubhouse, which it uses to operate a bar.

This increase from the prior year is largely driven by increased sales outweighing the increased cost of running the bar.

	2025 £	2024 £
Trading income	416,370	343,489
Bar expenditure	(329,880)	(297,658)
Administration costs and depreciation	(13,548)	(10,087)
Total expenditure	(343,428)	(307,745)
Operating profit (before payments to parent)	72,942	35,774
Bank interest receivable	66	-
Rights and usage fee payable to parent	(73,008)	(35,744)
Profit for the year	_____ -	_____ -

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Other fund raising activities Grants

The club benefitted from £27,202 (2024: £48,217) grants during the year as follows:

	2025	2024
	£	£
The Football Foundation	16,346	28,897
England & Wales Cricket Trust	10,000	10,000
Rugby Football Union	-	5,545
Other grants	856	3,775
Total	27,202	48,217

Donations

The club received £29,790 (2024: £66,679) of donations during the year as follows:

	2025	2024
	£	£
Member donations	13,930	13,521
Vice President donations	6,250	4,584
Centenary donations	9,610	41,030
Gift aid recieved	-	7,544
Total	29,790	66,679

Sponsorship

The club recieved £44,059 (2024: £32,220) in sponsorship during the year.

2025	2024
44,059	32,220

Fundraising activities are monitored by the trustees and the Charity does not employ professional fundraisers or other commercial participators to raise funds. The Charity is not bound by any voluntary scheme or standard for fundraising but seeks to ensure this is carried out in an ethical manner and in accordance with Charity Commission guidance. In particular, the Charity seeks to protect vulnerable people and other members of the public from the following: unreasonable intrusion on privacy, unreasonably persistent approaches or placing undue pressure on a person to give money or other property. No complaints about its fundraising activities were received in the year.

Financial review

The results of the financial activity of the Club for the year ended 31 March 2025 is shown in the statement of financial activities on page 14 with the financial position at 31 March 2025 shown in the balance sheet on page 15 and the statement of cash flows on page 17.

For the second year in a row the Club exceeded the £1m turnover mark, having generated total income of £1,106,085 in the year ended 31 March 2025. The total income is £112,226 less than the £1,218,311 generated in the prior year, however, note that the prior year figure includes more than £177,000 of income related to Centenary celebratory events.

In the year-ended 31 March 2025, total costs exceeded total income by £56,962 (2024: total income exceeded total costs by £13,575).

Income from sports sections has increased by 3% to £499,518 (2024: £483,727) and expenditure on sports sections has increased by 15% to £516,138 (2024: £446,978) driven by increased playing costs. Income from general activities has decreased by 17% to £606,567 (2024: £734,584) and expenditure on general activities has decreased by 15% to £646,909 (2024: £757,758), both reductions driven by the loss of the centenary related income and costs in the prior year.

Total funds have reduced from £472,630 at 31 March 2024 to £415,668 at 31 March 2025 and are further outlined within the reserves policy section below.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Going concern

The Club's business activities, together with the factors likely to affect its future development, performance and position are set out in this Trustee's report, which includes a section describing the principal risks and uncertainties. The Trustees believe that the Club is well placed to manage these risks successfully. After making enquiries, the Trustees have a reasonable expectation that the Club has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of the financial statements. For this reason, they continue to adopt, and to consider appropriate, the going concern basis in preparing the financial statements.

Reserves policy

The reserves policy is decided by the Board, taking into consideration, inter alia, relevant Charity Commission guidance. The policy seeks to balance the objective of promptly spending income with the need to maintain a level of reserves to ensure uninterrupted operations and to provide time to adjust to a change in financial circumstances and the financial impact of risk events.

Of the Club's total funds of £415,668 (2024: £472,630), £113,324 (2024: £129,944) is held in bank accounts and other assets of sporting sections, representing accumulated surpluses, and this has been specifically designated for the sporting operating activities and reinvestment in sporting facilities. The remaining funds of £302,344 (2024: £342,686) contain the general reserves, as set out below.

	2025	2024
	£	£
Funds designated to sporting sections	113,324	129,944
General funds	<u>302,344</u>	<u>342,686</u>
Total funds	415,668	472,630
Of general funds:		
Funds held as tangible fixed assets	301,392	244,792
Long term loans	(15,168)	-
General reserves	<u>16,120</u>	<u>97,894</u>
Total general funds	302,344	342,686

The general reserves of £97,894 as at 31 March 2024 are reflective of the level of general reserves that the Trustees would ideally seek to retain to cover repair costs, working capital requirements and costs associated with risk events.

During the year-ended 31 March 2025 it was decided that the level of general reserves would be allowed to drop in order that significant investment could be made into the Club, including (but not limited to):

- Refurbishment of the bar: this has contributed to the increased profit of the Old Rutlishians Trading Company, which operates the Club bar, and is expected to continue to support higher profitability of the bar in the future.
- The drilling of a borehole: once the Club has secured its own source of water it will reduce the utilities costs and ground maintenance costs, as well as improving the playing surface for all of the sports sections.
- Much needed electrical works: these have reduced health and safety risks and allow the Club to meet require fire safety certification guidelines.
- A new roof on the BBQ area and the purchase of a wood fired pizza oven: these investments have improved the food offering of the Club, and in turn have improved the income and profitability from food sales.

Looking ahead to the next financial year, the Trustees have continued with their program of investment into the Club and after the balance sheet date an ambitious project was started which will see an overhaul of the Club's aging changing rooms to provide appropriate facilities for the increasing number of female sports members. This has not impacted on the Club general reserves due to successful grant applications, as well as generous donations from the Rutlish foundation and the Club's members.

The Trustee's aim to increase the level of general reserves by the next year-end, and at the date of signing this report, all signs are good in that regard. As such, the Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Investment policy

The Club does not currently have investments other than its trading subsidiary. Where there is surplus cash, this is held in an interest-bearing deposit account, to be readily available where necessary.

Major risks

The Board of Trustees has responsibility for making sure there are adequate and effective risk management protocols and systems of internal controls in place to manage the Club's major risks and to achieve our strategic objectives. This responsibility is discharged by a formal annual review by the Board of Trustees through the risk management and internal control framework.

The Board is supported in its assessment by the Finance & Risk Committee, which both meet at least quarterly. The Club's risk management framework is designed to support the Board to make informed decisions about the risks which may affect achieving our objectives. It also provides a consistent approach to identifying, assessing, and dealing with the risks which the Club faces to make sure they don't exceed the level of risk the charity is willing to accept. The framework is designed to manage, rather than eliminate, the risks to objectives to provide reasonable, but not absolute, assurance against material misstatement or loss.

The Board manages and monitors material risks facing the Club, and this is reflected in the conservative reserves policy adopted. These risks are reviewed at least annually, with ongoing actions in place to manage significant risks through the subcommittee structure.

The Trustees have adopted a risk management strategy which comprises:

- a risk register to review the risks the charity may face and
- systems, policies, and procedures designed to minimise the impact on the charity should those risks materialise.

During the period, the board met six times and work continues to mitigate the key risks and ensure that the risks were appropriately assessed, and the actions identified to mitigate those risks are being implemented.

The material risks include:

- i. Safeguarding-Risks arising out of hazards to staff, volunteers or those the Club works with to experience harm or abuse,
- ii. Health & Safety-Risks arising out of the hazards that can lead to the harm, injury, death, or illness to staff, volunteers or others,
- iii. Data protection -Risks arising out of the processing of personal data,
- iv. IT Incident-Risks arising from the loss of information across a number of key systems,
- v. Property failure - Risks arising from an ageing clubhouse facility that requires upgrade and renovation,
- vi. Compliance - Risks arising from the non-compliance with regulations such as licensing, HMRC or Charity Commission rules and regulations,
- vii. Governance & Leadership-Risks arising from the failure to follow Club's objects and serve the community,
- viii. Commercial - Risks arising from the loss of income arising from a loss of the bar trading license or losing a small number of significant property rental contracts and other rental income.

Plans for future periods

Between now and 2026, we'll focus our resources on our core mission, the promotion of community participation in healthy recreation by the provision of facilities for the playing of sport. This also includes the upgrade of changing rooms to provide changing rooms that are fully inclusive as well as the provision of a disabled toilet. Additionally, the bore hole project which will ensure we have grounds irrigation year-round.

Our other key objectives are to maximise income generation from our facilities to support investment in our vital services and to work with our members and the community to drive sports participation for all. We continue to explore options for the future.

We continue to invest in the grounds both in terms of maintenance of the club and to improve playing surfaces. We will work closely with various governing bodies to seek grant support and funding wherever possible.

The Board continues to remain focused on compliance, governance and strict financial practices ensuring greater clarity and transparency for our members and wider stakeholders.

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered as a Charitable Incorporated Organisation ("CIO") in England & Wales with the Charity Commission with charity number 1184886

The governing document of the charity is the CIO Constitution dated 13 August 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

N Robinson

N Skilton

H Mayland

S Payne

M Stallard

(Appointed 12 November 2024)

E Russell

(Appointed 8 November 2024)

A M Bridges

(Appointed 30 May 2024)

Recruitment and appointment of trustees

New trustees are recruited to the Board based on skills and experience following an open recruitment process. The Board has appointed new trustees over the year to strengthen its position and bring diversity of gender, background and expertise and sport and we will continue this stance in future years.

New trustees appointed since the last AGM are required by the CIO constitution to be elected by members at the next AGM.

In addition, one third of Board members are required to stand down and offer themselves for re-election at the AGM. Details of appointments to be confirmed and resignations by rotation are given in the notice of the AGM.

Organisational structure

Under the constitution, the Board are ultimately responsible for all aspects of governance; for ensuring the aims of the Club are upheld, overseeing strategy; safeguarding the Club's assets; development and ensuring the Club is sustainable. The day-to-day management of the Club is devolved to committees of the Board and to the staff employed.

- Board of Trustees
- Finance & Risk Committee-Responsible for overseeing all financial, governance and risk management aspects of the Club
- Operations & House Committee - Responsible for overseeing the operations of the Club including the trading subsidiary and the Clubhouse
- Grounds & Sports Committee-Responsible for overseeing the Club's grounds and sports sections

The Club has 100% ownership of a trading subsidiary company, Old Rutlishians Trading Limited (ORTL). This subsidiary company is registered with Companies House, company number 12297224.

Under the CIO Constitution, the Trustees are ultimately responsible for all aspects of governance; for ensuring the aims of the charity are upheld, overseeing strategy; safeguarding the charities assets; development and ensuring the charity is sustainable.

The day-to-day management of the centre is devolved to sub-committees of the Trustee Board and to the staff employed. During the year, the CIO employed a full-time Groundsman, a part-time Club Administrator, and one full-time Bar Manager, who worked exclusively for the CIO's trading subsidiary company, Old Rutlishians Trading Limited (ORTL). In addition, sessional bar staff were employed to assist with ORTL.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

OLD RUTLISHIANS' ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

N Robinson

Trustee

17 December 2025

OLD RUTLISHIANS' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Opinion

We have audited the financial statements of Old Rutlishians' Association (the 'charity') and its trading subsidiary for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

OLD RUTLISHIANS' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

OLD RUTLISHIANS' ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Mark Jackson FCA DChA (Senior Statutory Auditor)

For and on behalf of Azets Audit Services, Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ

28 January 2026

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

OLD RUTLISHIANS' ASSOCIATION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	55,724	45,327	101,051	100,910	46,206	147,116
Charitable activities	4	134,408	454,191	588,599	290,185	437,521	727,706
Other trading activities	5	416,435	-	416,435	343,489	-	343,489
Total income		606,567	499,518	1,106,085	734,584	483,727	1,218,311
Expenditure on:							
Raising funds	6	343,427	-	343,427	307,745	-	307,745
Charitable activities	7	303,482	516,138	819,620	450,013	446,978	896,991
Total expenditure		646,909	516,138	1,163,047	757,758	446,978	1,204,736
Net income/(expenditure) and movement in funds		(40,342)	(16,620)	(56,962)	(23,174)	36,749	13,575
Reconciliation of funds:							
Fund balances at 1 April 2024		342,686	129,944	472,630	365,860	93,195	459,055
Fund balances at 31 March 2025		302,344	113,324	415,668	342,686	129,944	472,630

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OLD RUTLISHIANS' ASSOCIATION

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		301,392		244,792
Current assets					
Stocks	14	52,028		49,308	
Debtors	15	58,958		69,068	
Cash at bank and in hand		160,108		279,747	
		271,094		398,123	
Creditors: amounts falling due within one year	16	(141,650)		(170,285)	
Net current assets			129,444		227,838
Total assets less current liabilities			430,836		472,630
Creditors: amounts falling due after more than one year	17		(15,168)		-
Net assets			415,668		472,630
The funds of the charity					
Unrestricted funds - general	21	302,344		342,686	
Unrestricted funds - designated		113,324		129,944	
		415,668		472,630	

The financial statements were approved by the trustees on 17 December 2025

N Robinson
Trustee

OLD RUTLISHIANS' ASSOCIATION

BALANCE SHEET - CHARITY ONLY

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		301,123		244,285
Investments			1		1
			<u>301,124</u>		<u>244,286</u>
Current assets					
Stocks	14	16,885		14,164	
Debtors	15	69,545		116,028	
Cash at bank and in hand		147,348		242,032	
		<u>233,778</u>		<u>372,224</u>	
Creditors: amounts falling due within one year	16	(119,234)		(143,880)	
Net current assets			<u>114,544</u>		<u>228,344</u>
Total assets less current liabilities			<u>415,668</u>		<u>472,630</u>
The funds of the charity					
Unrestricted funds - general	21	302,344		342,686	
Unrestricted funds - designated		113,324		129,944	
		<u>415,668</u>		<u>472,630</u>	

The financial statements were approved by the trustees on 17 December 2025

N Robinson
Trustee

OLD RUTLISHIANS' ASSOCIATION

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	25		(59,866)		100,147
Investing activities					
Purchase of tangible fixed assets		(81,081)		(120,560)	
Net cash used in investing activities			(81,081)		(120,560)
Financing activities					
Proceeds from borrowings		25,000		-	
Repayment of borrowings		(3,692)		-	
Net cash generated from financing activities			21,308		-
Net decrease in cash and cash equivalents			(119,639)		(20,413)
Cash and cash equivalents at beginning of year			279,747		300,160
Cash and cash equivalents at end of year			160,108		279,747

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Old Rutlishians' Association is a Charitable Incorporated Organisation, registered in England and Wales. The Charity is a public benefit entity..

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% straight line per annum. Land is not depreciated.
Plant and equipment	20% - 33% straight line per annum
Fixtures and fittings	20% - 33% straight line per annum
Bar fixtures and equipment	33% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

3 Donations and legacies	Unrestricted funds general		Unrestricted funds designated		Total		Unrestricted funds general		Unrestricted funds designated		Total	
	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
Donations	20,488		9,302		29,790		51,060		15,619		66,679	
Grants	21,978		5,224		27,202		38,897		9,320		48,217	
Sponsorship	13,258		30,801		44,059		10,953		21,267		32,220	
	55,724		45,327		101,051		100,910		46,206		147,116	

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities	General		Cricket Junior		Cricket Senior		Football Senior		Football Junior		Rugby		Total 2025		Total 2024	
	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2024	£
Membership	46,229		26,810		9,318		2,636		59,448		88,784		233,225		256,387	
Playing/Coaching Fifty/50	-		112,715		52		10,923		1,451		10,922		136,063		127,426	
Car parking	168		-		-		-		-		-		168		14,115	
Property income	2,625		-		-		-		-		-		2,625		2,474	
Shop income	49,292		-		-		-		-		-		49,292		48,680	
Events	-		3,029		-		61		-		8,193		11,283		12,336	
Other income	36,023		6,096		149		1,917		-		106,103		150,288		265,743	
	71		1,803		120		-		3,661		-		5,655		545	
	134,408		150,453		9,639		15,537		64,560		214,002		588,599		727,706	
Analysis by fund																
Unrestricted funds - general	134,408		-		-		-		-		-		134,408		290,185	
Unrestricted funds - designated	-		150,453		9,639		15,537		64,560		214,002		454,191		437,521	
	134,408		150,453		9,639		15,537		64,560		214,002		588,599		727,706	

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities	(Continued)						
	General	Cricket Junior	Cricket Senior	Football Senior	Football Junior	Rugby	Total 2024
	£	£	£	£	£	£	£
Membership	56,449	59,003	9,730	3,366	52,329	75,510	256,387
Playing/Coaching	1,739	99,587	9,991	14,535	119	1,455	127,426
Fifty/50	6,377	1,754	-	1,823	4,161	-	14,115
Car parking	2,474	-	-	-	-	-	2,474
Property income	48,680	-	-	-	-	-	48,680
Shop income	-	2,237	20	-	-	10,079	12,336
Events	174,101	2,799	5,385	1,435	-	82,023	265,743
Less: deferred income	365	160	-	20	-	-	545
	290,185	165,540	25,126	21,179	56,609	169,067	727,706
Analysis by fund							
Unrestricted funds - general	290,185	-	-	-	-	-	290,185
Unrestricted funds - designated	-	165,540	25,126	21,179	56,609	169,067	437,521
	290,185	165,540	25,126	21,179	56,609	169,067	727,706

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	416,435	343,489

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	223,988	204,767
Staff costs	119,201	102,770
Depreciation and impairment	238	208
	343,427	307,745

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	General	Cricket Junior 2025 £	Cricket Senior 2025 £	Football Senior 2025 £	Football Junior 2025 £	Rugby 2025 £	Total 2025 £
Direct costs							
Depreciation and impairment	24,243	-	-	-	-	-	24,243
Playing costs	2,811	125,126	2,807	11,764	74,749	89,674	306,931
Shop costs	-	2,276	600	(622)	-	21,762	24,016
Clubhouse costs	90,076	-	-	-	-	-	90,076
Utilities	30,005	-	-	-	-	-	30,005
Grounds costs	37,827	16,957	5,498	5,500	5,500	14,000	85,282
Communications	2,492	-	-	-	-	-	2,492
Insurance	14,584	-	-	-	-	-	14,584
Finance and administration	54,001	5,846	217	917	926	2,720	64,627
Events costs	30,398	13,382	-	-	985	111,912	156,677
Irrecoverable VAT	14,940	966	-	217	1,106	1,353	18,582
Other costs	2,105	-	-	-	-	-	2,105
	<u>303,482</u>	<u>164,553</u>	<u>9,122</u>	<u>17,776</u>	<u>83,266</u>	<u>241,421</u>	<u>819,620</u>
Analysis by fund							
Unrestricted funds - general	303,482	-	-	-	-	-	303,482
Unrestricted funds - designated	-	164,553	9,122	17,776	83,266	241,421	516,138
	<u>303,482</u>	<u>164,553</u>	<u>9,122</u>	<u>17,776</u>	<u>83,266</u>	<u>241,421</u>	<u>819,620</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

(Continued)									
7 Expenditure on charitable activities									
Previous year:									
Direct costs									
Depreciation and impairment									
Playing costs	22,017	-	-	-	-	-	-	-	22,017
Shop costs	3,295	90,616	21,149	15,568	54,655	65,422	250,705		
Clubhouse costs	839	2,690	26	99	-	22,283	25,937		
Utilities	89,024	-	-	-	-	-	89,024		
Grounds costs	30,582	-	-	-	-	-	30,582		
Communications	49,247	15,711	4,248	5,500	5,500	14,000	94,206		
Insurance	2,683	1,167	303	-	-	-	4,153		
Finance and administration	11,727	-	-	-	-	-	11,727		
Events costs	36,862	1,823	228	414	598	1,809	41,734		
Fundraising	181,748	16,194	1,365	1,606	587	99,383	300,883		
Irrecoverable VAT	-	-	-	-	635	-	635		
Other costs	21,829	619	-	408	926	1,446	25,228		
	160	-	-	-	-	-	160		
	450,013	128,820	27,319	23,595	62,901	204,343	896,991		
Analysis by fund									
Unrestricted funds - general	450,013	-	-	-	-	-	450,013		
Unrestricted funds - designated	-	128,820	27,319	23,595	62,901	204,343	446,978		
	450,013	128,820	27,319	23,595	62,901	204,343	896,991		

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	10,500	10,000
	- for other financial services	2,250	-
	Depreciation of owned tangible fixed assets	24,481	22,225
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	24	18
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	110,706	97,039
Social security costs	6,958	4,082
Other pension costs	1,537	1,649
	<u> </u>	<u> </u>
	119,201	102,770
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Transfers

The Charitable Incorporated Organisation (CIO) took over the assets and undertakings of the previous unincorporated association of the same name (Old Rutlishians' Association) on 1 April 2020.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

Group	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Bar fixtures and equipment £	Total £
Cost					
At 1 April 2024	213,536	115,252	24,452	2,741	355,981
Additions	47,464	6,302	27,315	-	81,081
At 31 March 2025	261,000	121,554	51,767	2,741	437,062
Depreciation and impairment					
At 1 April 2024	39,924	56,869	12,162	2,234	111,189
Depreciation charged in the year	8,060	12,409	3,774	238	24,481
At 31 March 2025	47,984	69,278	15,936	2,472	135,670
Carrying amount					
At 31 March 2025	213,016	52,276	35,831	269	301,392
At 31 March 2024	173,612	58,383	12,290	507	244,792

Charity only	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Bar fixtures and equipment £	Total £
Cost					
At 1 April 2024	213,536	115,252	24,452	-	353,240
Additions	47,464	6,302	27,315	-	81,081
At 31 March 2025	261,000	121,554	51,767	-	434,321
Depreciation and impairment					
At 1 April 2024	39,924	56,869	12,162	-	108,955
Depreciation charged in the year	8,060	12,409	3,774	-	24,243
At 31 March 2025	47,984	69,278	15,936	-	133,198
Carrying amount					
At 31 March 2025	213,016	52,276	35,831	-	301,123
At 31 March 2024	173,612	58,383	12,290	-	244,285

14 Stocks

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Finished goods and goods for resale	52,028	49,308	16,885	14,164

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors		2025	Group	2025	Charity
		£	2024	£	2024
Amounts falling due within one year:			£		£
Trade debtors		33,184	16,068	30,954	14,370
Amounts owed by subsidiary undertakings		-	-	13,740	47,792
Other debtors		22,204	53,000	21,281	53,866
Prepayments and accrued income		3,570	-	3,570	-
		<u>58,958</u>	<u>69,068</u>	<u>69,545</u>	<u>116,028</u>
16 Creditors: amounts falling due within one year		2025	Group	2025	Charity
		£	2024	£	2024
	Notes		£		£
Borrowings		6,140	-	-	-
Other taxation and social security		908	1,611	908	990
Deferred income	19	58,881	54,319	58,881	54,319
Trade creditors		61,109	96,799	49,193	80,641
Other creditors		862	7,806	752	2,430
Accruals		13,750	9,750	9,500	5,500
		<u>141,650</u>	<u>170,285</u>	<u>119,234</u>	<u>143,880</u>
17 Creditors: amounts falling due after more than one year		2025	Group	2025	Charity
		£	2024	£	2024
Borrowings		15,168	-	-	-
		<u>15,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
18 Loans and overdrafts		2025	Group	2025	Charity
		£	2024	£	2024
Other loans		21,308	-	-	-
		<u>21,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payable within one year		6,140	-	-	-
Payable after one year		15,168	-	-	-
		<u>21,308</u>	<u>-</u>	<u>-</u>	<u>-</u>
19 Deferred income				2025	2024
Group and Charity				£	£
Other deferred income				58,881	54,319
				<u>58,881</u>	<u>54,319</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	58,881	54,319
Movements in the year:		
Deferred income at 1 April 2024	54,319	47,266
Released from previous periods	4,562	7,053
Deferred income at 31 March 2025	58,881	54,319

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,537	1,649

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Cricket Junior	61,031	156,511	(164,553)	52,989
Cricket Senior	3,153	9,639	(9,122)	3,670
Football Senior	9,977	15,537	(17,776)	7,738
Football Junior	40,068	86,688	(83,266)	43,490
Rugby	15,715	231,143	(241,421)	5,437
General funds	342,686	606,567	(646,909)	302,344
	472,630	1,106,085	1,163,047	415,668

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Cricket Junior	20,627	169,224	(128,820)	61,031
Cricket Senior	416	30,056	(27,319)	3,153
Football Senior	11,478	22,094	(23,595)	9,977
Football Junior	34,805	68,164	(62,901)	40,068
Rugby	25,869	194,189	(204,343)	15,715
General funds	365,860	734,584	(757,758)	342,686
	<u>459,055</u>	<u>1,218,311</u>	<u>(1,204,736)</u>	<u>472,630</u>

22 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	301,392	-	301,392
Current assets/(liabilities)	16,120	113,324	129,444
Long term liabilities	(15,168)	-	(15,168)
	<u>302,344</u>	<u>113,324</u>	<u>415,668</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	244,792	-	244,792
Current assets/(liabilities)	97,894	129,944	227,838
	<u>342,686</u>	<u>129,944</u>	<u>472,630</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24 Subsidiaries

These financial statements are the consolidated financial statements for Old Rutlishians' Association.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Old Rutlishians Trading Limited	United Kingdom	Trading activities	Ordinary shares	100.00	

25 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(56,962)	13,575
Adjustments for:		
Depreciation and impairment of tangible fixed assets	24,481	22,225
Movements in working capital:		
(Increase) in stocks	(2,720)	(12,719)
Decrease in debtors	10,110	33,634
(Decrease)/increase in creditors	(39,337)	36,379
Increase in deferred income	4,562	7,053
Cash (absorbed by)/generated from operations	(59,866)	100,147

26 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	279,747	(119,639)	160,108
	279,747	(119,639)	160,108
Loans falling due within one year	-	-	(6,140)
Loans falling due after more than one year	-	(15,168)	(15,168)
	279,747	(134,807)	138,800

Accounts

Document Details

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**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
OLD RUTLISHIANS' ASSOCIATION**

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

OLD RUTLISHIANS' ASSOCIATION

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OLD RUTLISHIANS' ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES

N S Robinson	Chair
H Mayland	appointed 26 June 2023
S M Payne	
C Robinson	
N Skilton	appointed 11 March 2024
L Walker	appointed 26 June 2023
Appointed after the period:	
A M Bridges	appointed 30 May 2024
E J Russell	appointed 8 November 2024
M Stallard	appointed 12 November 2024

During the year ended 31 March 2024 or subsequently the following Trustees resigned:

J M Oakes	resigned August 2024
P J Cecil	resigned August 2024
S Powell White	resigned May 2023
T Cahill	resigned November 2023
K Wilde	resigned November 2023
L Trevelyan	resigned February 2024
B Wadsworth	appointed July 2023, resigned February 2024
S El Jouzi	resigned January 2024
S D F Hunt	resigned April 2023

SECRETARY

A Bridges

PRINCIPAL ADDRESS

The Clubhouse
Sports Ground
Poplar Road
Merton Park
London
SW19 3JS

REGISTERED CHARITY NUMBER 1184886

AUDITORS

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

BANKERS

Barclays Bank UK PLC
8 Alexandra Road,
Wimbledon, SW19 7JZ

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Club is registered as a Charitable Incorporated Organisation (CIO) in England & Wales with the Charity Commission, charity number 1184886. The governing document of the CIO is the Constitution dated 13 August 2019. The CIO commenced operations as a sports club on 1 April 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the club are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of sport for the benefit of:

- 1) the local community in the London Borough of Merton and surrounding areas in South West London
- 2) the former and present pupils of Rutlish School and their families; and
- 3) employees and volunteers associated with Rutlish School and their families.

"Sport" means sports or games which promote health by involving physical or mental skill or exertion including, but not limited to, rugby, football and cricket.

SIGNIFICANT ACTIVITIES

CIO Membership

The charity was registered on 13th August 2019 and commenced operations as a sports club on 1st April 2020 pursuant to a Deed of Transfer by which it took over the assets and undertakings of an unincorporated association of the same name.

Membership of the Club is open to individuals over the age of 18 years old and is open to anyone regardless of gender, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

As at 31 March 2024 the Club had 2,154 (2023 2,080) adult members in the categories shown in the table below.

	2024	2023
Adult player 18+	224	200
Ex Officio	2	2
Honorary	13	13
Lifetime membership	811	815
Adult membership	983	928
Social membership	<u>121</u>	<u>122</u>
	<u>2,154</u>	<u>2,080</u>

During the year the number of adult players (18+) who were women significantly increased with the introduction of women's rugby and cricket.

We continue to see significant growth in junior players across all sections and especially through the growth in girl's and women's teams at the Club.

Public benefit

The Trustee Board confirms it has complied with the duty outlined in Part 2 of the Charities Act 2011 to have regard to guidance on public benefit published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a friendly and inclusive sports club in the heart of Merton. We pride ourselves on being a community driven, family-oriented sports club and a place to build long lasting friendships whilst enjoying all that sport has to offer. We treat sport, our coaches, each other and officials with respect at all times.

As a Club, we regularly look at how we can engage with the community through events, projects and initiatives to bring people together, help others and grow our membership. During the year we have hosted community events such as Rutsfest, partnering with local charity Dons Local Action Group, Comedy night and our annual Halloween party. As it was our Centenary year, we hosted a fundraising centenary Presidents dinner at Grosvenor House, London. We have launched a new "hang out" social club for our junior members and organised a selection of weekly Friday Food offerings for members and the local community. We have hosted a number of school sporting events for Merton Sports Partnership as well as the Poplar School sports day and UCL rugby team. The club has provided a base for the Merton Sports and Cycle Club for Visually impaired People. We also took over hosting the weekly Silver Youth Club providing a weekly lunch and entertainment for over 50 of our more mature local residents.

We have undertaken a number of site improvement projects during the year. Across the playing grounds we have added new mains power around the football pitches and upgraded the LED floodlights for rugby and upgraded the boundary fences. In the club house we have undertaken a review and upgrade on fire safety, health and safety and electrical testing. We have renovated one of the kitchens, upgraded the area behind the bar and purchased new washing machines. We also replanted much of the hawthorn hedge on the sites east boundary helped by grant from the Tree Council and supported by a number of volunteers. We have also resurfaced the carpark to improve access and parking for our members and guests.

Sporting Sections:

We have five sections that represent our variety of sports

Rugby

An outstanding season across the whole club as both our First XV and our 2nd XV won their leagues (Counties 2 Surrey and the Surrey Alliance League), the Surrey Shield Cup and gained promotion to the highest level since league rugby began.

This was backed up with the incredible journey we took in the Papa John Community Cup. Early wins lead to a fantastic semi final in Cornwall against Saltash RFC, Old Ruts ending up the winners after a titanic struggle. This led to a memorable day at Twickenham where we won the Cup against Brunel University with a display of breathtaking attacking rugby in front of over 1,000 supporters, young and old! What away to finish off our Centenary Season.

The season was recognised at the Surrey Rugby awards evening as Old Ruts came back with 7 awards including winning "Club of the Year" and Paul Cecil winning richly deserved personal recognition for all the work he has put into make this happen and Morgan Softly winning the "Young Ref of the year" award as well. Right up there as well was the emergence for the full season of the Old Ruts Womens XV bringing Sunday afternoon rugby to Poplar Road and playing some truly excellent rugby.

Our Colts had a really strong season, many of them making debuts for the Seniors and with some old faces running out for the U22s competition Junior rugby continues to thrive with most age groups putting out two teams (and at least one) in all Cup competitions last season. This is really pleasing since other local teams have struggled to achieve this in some age groups. Our Girls Rugby has had its best ever season with squads representing the Club at U12, 14, 16 and 18, with the U16 playing in the waterfall cup at the Stoop. It is not easy to recruit the numbers needed to field match ready squads and we continue to partner with other clubs equally focused on providing a great experience for our girls.

Junior Football

The youth section was started in 2015 and has grown extensively year on year. We currently have 217 (173 boys, 44 girls) registered players across 15 teams (12 boys teams, 3 girls teams) and are affiliated with 3 football leagues; The Epsom & Ewell Youth Football League (Saturdays); Surrey Youth League (Sunday boys); and Surrey County Womens & Girls League (Sunday girls).

This season has had many highlights. Our U12 Yellows and U17 Yellows both won their leagues and were crowned League Champions. These were our first ever youth teams to win their leagues. Our U11 won the County Cup, the U7's moved from division 8 to 3 and have only lost 2 games all season, with one individual player scoring nearly 60 goals.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Our U14 Girls came 3rd in the Walton & Hersham 2024 Tournament. The U11's won the Madrid Festival and the U7's took part in 4 tournaments, winning one and managed to achieve three semi-finals. We now have 23 players achieving 100 appearances for the section and 9 of our U18s youth players also play for the seniors. Ruts Super Saturdays coaching programme continues to have a strong membership with around 16-24 players participating. Due to the weather making training on grass a challenge, all teams were moved to 3G/Astro which has been a great success, with very few training sessions having to be cancelled.

Reston Waste Management continues to support us with additional funds for the kits for the new teams, which we are incredibly grateful for. The youth football section has been enrolled in the renowned Jack Petchey Achievement Award Scheme and has seen 9 individuals recognised for their outstanding achievements and received the award.

Next season we aim to continue to expand the section at the younger age groups U7-U12, where we have more capacity. We will have aim to have a 5-a-side pitch marked out at Hillcross School to enable us to grow the U7/8 teams further. The girls team continues to go from strength to strength and will we look to add further teams next season. As we struggle to get pitches on Sundays, where we do add teams, we will look to add these on a Saturday.

Senior Football

The Senior Football Section comprises of 5 teams with 100 plus playing members including 35 over 50's 'walking footballers'. Players range in age from 16 to 66, and they have represented the section in a variety of both friendly and competitive matches during the season. A total of 116 matches were played during the 2023/2024 season. Training sessions were held infrequently owing to the adverse weather.

The 2023/2024 season saw the growth of walking football for the over 50's. Our plan is to continue expanding our walking football sessions year on year, as we aim to attract older participants in the years ahead.

Highlights of the year from the 2023/2024 season:

- > Walking football participation increased by a further 17% with fixtures continuing to take place all year round.
- > Walking Football Tournament winners at Sutton United & Corinthians Casuals.
- > Sunday XI achieved promotion following their League Title Win.
- > 10 players from 16/17-year-olds participated in seniors games during the campaign.

Priorities for 2024/2025 Senior Football season include:

- > Continue to enhance the Junior to Senior player pathway
- > Increase in social events and fundraising activities
- > Continue to seek offsite training facilities to ensure regular sessions can take place

Junior Cricket

The cricket junior section is in good health with player numbers in growth. Our All Stars (reception to year 2) hit over 100 in 2024. Junior boys and girls cricket numbers are up with 105 girls playing being a club high.

Highlights of the year

League Winners in the following age groups

- > Girls Under 13 Smash IT North - 2024
- > Under 11 Tier 2 Sunday London West
- > Under 14 Tier 1 East

Priorities for 2024/25

- > Continue to Improve the standard of our junior coaching provision as well as encouraging more parents to get involved with coaching;
- > Continue to develop Girls cricket, fielding an inaugural hardball women's team as a clear pathway for our older juniors;
- > Continue relationships with key local primary & secondary schools to ensure awareness of Old Ruts cricket opportunities for both girls and boys cricket
- > Update the match day equipment provision for all juniors sections and storage

Mens Cricket

Overall, the men's cricket has had a fantastic season fielding up to 6 teams on a Saturday (5 in the Surrey Championship) and on a Sunday Trust / development teams and friendlies. Older junior players continue to play a significant part of Saturday teams and Sunday fixtures as we focus on supporting integration. Player paid membership was up by over 10%

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Highlights of the year

- > Saturday 3s were promoted to the premiership.
- > Our Saturday 1st team narrowly missed out on promotion to Division 1 of the Surrey Championship on the last game of the season.
- > New players joining the club made a significant impact through all teams, helping field 6 teams far more regularly than in recent seasons
- > Overseas player producing fantastic performances, so good he was called up to play for Pakistan A's, leaving us 5 weeks before the end of the season.
- > Thursday Food after training was a big hit.

Priorities for 2024/25

- > Continue focus on senior coach leading Winter and Summer training sessions helping all players develop whatever their level.
- > Support school to improve Rutlish square in line with Surrey Cricket report.
- > Reset Sunday cricket focus with one Trust development team with selected academy Junior players alongside committed men's players.
- > Alternate Sunday's to Trust home games, Double header Men's & Women's T20
- > Retain focus on pay to play of all players to ensure annual subscriptions and match fees collected.
- > Refine roles & responsibilities for key committee members & captains to help support a wider understanding of key activities and to ensure a smooth running of the season.
- > Signing up for umpiring courses.

Women's Cricket

Overall, a positive and committed performance from our Women in our first season entering two softball teams in the Surrey Women's Cricket League. Our Tier 1 team played 5 games on a home and away basis, 'out you're out' rules with no games conceded throughout the season.

Our Tier 2 team won 7 of their games comprising a mixture of festival and single match fixtures. Pairs rules applied, there were no games conceded and we finished second out of four teams in the final league table on overall points and batting points awarded.

A key focus was growth and engagement of our 42 members. 95% of our members got to play at least one fixture (Tier 1 or Tier 2). 43% of our women played a Tier 1 league match and 76% of our women played a Tier 2 league match.

Highlights of the year

- > 21 of our women having the opportunity to play at the Oval Super Saturday Softball Festival on 22nd June. We took 2 teams and played 8 matches. The atmosphere was fantastic and it was an honor for us to be able to represent the Club at this iconic location.
- > Hosting the other Tier 2 teams (Bushy Park, Mitcham and Thames Ditton) for a Tier 2 League Festival at Poplar Road on 30 June. Great effort across the Cricket sections to host this and we received numerous positive comments about our warmth and hospitality.
- > The Ladies Festival at the Club on 28 June saw 80 women, 10 teams of 8 comprising members and friends of Old Ruts women enjoying a fantastic evening of cricket. There was strong positive feedback on the organisation of the Festival and enjoyment had by all.
- > Winning the Dulwich Softball Festival in September and all 3 of our games to take the winner's trophy.
- > Organising a number of end of season internal friendlies involving our older girls and our President's Day softball friendly.

Priorities for 2024/25

- > Integration of the older girls to play in the hardball league.
- > Increase players by 10 with an emphasis on recruiting hardball players.
- > Refine the roles on the committee and ensure that people take responsibility for their area.
- > Improve the coaching standards for the women and girls' sections.
- > Raise skills around umpiring.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Fundraising Activities

Trading Activities

We carry out commercial activities to raise funds to achieve our charitable objectives. The trading subsidiary company contributed £35,744 (2023: £65,029) towards the Club's running costs.

The decrease from the prior year is largely driven by higher costs and wages alongside reduced sales due to the cost of living pressures felt by our local community.

The net profit of £Nil (2023:£8,681) has been donated to the Club

	2024	2023
	£	£
Trading income	343,489	333,758
Sponsorship	-	1,000
Total income	343,489	334,758
Bar expenditure	(297,658)	(262,813)
Administration costs and depreciation	(10,087)	(6,916)
Total expenditure	(307,745)	(269,729)
Contribution to club running costs	35,744	65,029
Rights and usage fee payable to parent	(35,744)	(56,348)
Surplus transferable to parent charity	-	8,681

Other fundraising activities

Grants

The Club benefitted from £48,217 (2023:£8,102) grants during the year as follows:

	2024	2023
	£	£
The Football Foundation	28,897	7,002
England & Wales Cricket Trust	10,000	1,000
Rugby Football Union	5,545	-
Other grants	3,775	100
Total	48,217	8,102

Donations

The Club received £66,679 (2023:£72,589) of donations and gift aid during the year as follows:

	2024	2023
	£	£
Member donations	13,521	31,589
Vice President donations	4,584	6,430
Centenary donations	41,030	33,358
Gift Aid received	7,544	1,012
Total	66,679	72,589

Fundraising activities are monitored by the trustees and the Charity does not employ professional fundraisers or other commercial participators to raise funds. The Charity is not bound by any voluntary scheme or standard for fundraising but seeks to ensure this is carried out in an ethical manner and in accordance with Charity Commission guidance. In particular the Charity seeks to protect vulnerable people and other members of the public from the following: unreasonable intrusion on privacy, unreasonably persistent approaches or placing undue pressure on a person to give money or other property. No complaints about its fundraising activities were received in the year.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

The results of the financial activity of the Club for the year ended 31 March 2024 is shown in the statement of financial activities on page 15 with the financial position at 31 March 2024 shown in the balance sheet on page 16 and the statement of cash flows on page 18.

Net income for the year was £13,575 (2023: £41,503). Income from sports sections has increased by 6% to £439,179 (2023: £415,137), largely driven by an increase in player numbers. Expenditure on sports sections has decreased by 6% to £402,430 (2023: £428,723). Income from general activities has increased by 5% to £435,643 (2023: £415,137) and expenditure on general activities has increased by 127% to £494,561 (2023: £217,820) driven by centenary related fund raising activities and higher running costs.

Total funds of £472,630 (2023: £459,055) are further outlined within the reserves policy.

Investment policy and objectives

The Club does not currently have investments other than its trading subsidiary. Where there is surplus cash, this is held in an interest-bearing deposit account, to be readily available where necessary. The Club received interest income of £233 (2023 :£174).

Reserves policy

The reserves policy is decided by the Board, taking into consideration, inter alia, relevant Charity Commission guidance. The policy seeks to balance the objective of promptly spending income with the need to maintain a level of reserves to ensure uninterrupted operations and to provide time to adjust to a change in financial circumstances and the financial impact of risk events.

The reserves policy is based on an assessment of reserves required to cover business interruption, the financial impact of risk events and working capital requirements. The range of reserves expected to be held under the policy is £68,000 to £85,000.

£129,944 (2023: £93,195) is held in bank accounts and other assets of sporting sections, representing accumulated surpluses, and this has been specifically designated for the sporting operating activities and reinvestment in sporting facilities

Of the general reserves £244,285 (2023:£146,457) is tied up in fixed assets and £30,000 (2023:£130,000) is held to cover contingencies such as the cost of repairs. The remaining £68,401 (2023:£89,403) of liquid assets is held as free reserves, which is within the expected range of reserves per the reserves policy.

	2024 £	2023 £
Total funds	472,630	459,055
Less funds designated for sporting sections	<u>(129,944)</u>	<u>(93,195)</u>
General funds	342,686	365,860
Less: funds held for repairs	(30,000)	(130,000)
Less: funds held as tangible fixed assets	<u>(244,285)</u>	<u>(146,457)</u>
Freely available funds	<u>68,401</u>	<u>89,403</u>

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Going concern

The Club's business activities, together with the factors likely to affect its future development, performance and position are set out in this Trustee's report, which includes a section describing the principal risks and uncertainties. The Trustees believe that the Club is well placed to manage these risks successfully. After making enquiries, the Trustees have a reasonable expectation that the Club has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of the financial statements. For this reason, they continue to adopt, and to consider appropriate, the going concern basis in preparing the financial statements.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Trustees has responsibility for making sure there are adequate and effective risk management protocols and systems of internal controls in place to manage the Club's major risks and to achieve our strategic objectives. This responsibility is discharged by a formal annual review by the Board of Trustees through the risk management and internal control framework.

The Board is supported in its assessment by the Finance & Risk Committee, which both meet at least quarterly. The Club's risk management framework is designed to support the Board to make informed decisions about the risks which may affect achieving our objectives. It also provides a consistent approach to identifying, assessing, and dealing with the risks which the Club faces to make sure they don't exceed the level of risk the charity is willing to accept. The framework is designed to manage, rather than eliminate, the risks to objectives to provide reasonable, but not absolute, assurance against material misstatement or loss.

The Board manages and monitors material risks facing the Club, and this is reflected in the conservative reserves policy adopted. These risks are reviewed at least annually, with ongoing actions in place to manage significant risks through the subcommittee structure.

The Trustees have adopted a risk management strategy which comprises:

- a risk register to review the risks the charity may face and
- systems, policies, and procedures designed to minimise the impact on the charity should those risks materialise.

During the period, the board met six times and work continues to mitigate the key risks and ensure that the risks were appropriately assessed, and the actions identified to mitigate those risks are being implemented.

The material risks include:

- (i) Safeguarding- Risks arising out of hazards to staff, volunteers or those the Club works with to experience harm or abuse,
- (ii) Health & Safety - Risks arising out of the hazards that can lead to the harm, injury, death, or illness to staff, volunteers or others,
- (iii) Data protection - Risks arising out of the processing of personal data,
- (iv) IT Incident - Risks arising from the loss of information across a number of key systems,
- (v) Property failure - Risks arising from an ageing club house facility that requires upgrade and renovation
- (vi) Compliance - Risks arising from the non-compliance with regulations such as licensing, HMRC or Charity Commission rules and regulations,
- (vii) Governance & Leadership - Risks arising from the failure to follow Club's objects and serve the community,
- (viii) Commercial - Risks arising from the loss of income arising from a loss of the bar trading license or losing a small number of significant property rental contracts and other rental income.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE OUTLOOK

Between now and 2025, we'll focus our resources on our core mission, the promotion of community participation in healthy recreation by the provision of facilities for the playing of sport. This also includes the upgrade of changing rooms to provide a ladies changing rooms and refurbishment of the bar and seating area including a disabled toilet and a bore hole project which will ensure we have irrigation year round.

Our other key objectives are to maximise income generation from our facilities to support investment in our vital services and to work with our members and the community to drive sports participation for all.

We intend to continue to invest in the grounds both in terms of maintenance of the club and to improve playing surfaces. We will work closely with various governing bodies to seek grant support and funding wherever possible.

The Board continues to remain focussed on compliance, governance and strict financial practises ensuring greater clarity and transparency for our members and wider stakeholders.

The external cost of living trading environment remains difficult and we need to remain agile and flexible and closely monitor

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered as a Charitable Incorporated Organisation ("CIO") in England & Wales with the Charity Commission with charity number 1184886

The governing document of the charity is the CIO Constitution dated 13 August 2019.

Recruitment, appointment, and resignation of trustees

New trustees are recruited to the Board based on skills and experience following an open recruitment process. The Board has appointed new trustees over the year to strengthen its position and bring diversity of gender, background and expertise and we will continue this stance in future years.

New trustees appointed since the last AGM are required by the CIO constitution to be elected by members at the next AGM.

In addition, one-third of Board members are required to stand down and offer themselves for re-election at the AGM.

Details of appointments to be confirmed and resignations by rotation are given in the notice of the AGM.

Organisational structure

Under the constitution, the Board are ultimately responsible for all aspects of governance; for ensuring the aims of the Club are upheld, overseeing strategy; safeguarding the Club's assets; development and ensuring the Club is sustainable. The day-to-day management of the Club is devolved to committees of the Board and to the staff employed.

Board of Trustees

Finance & Risk Committee - Responsible for overseeing all financial, governance and risk management aspects of the Club

Operations & House Committee - Responsible for overseeing the operations of the Club including the trading subsidiary and the Clubhouse

Grounds & Sports Committee - Responsible for overseeing the Club's grounds and sports sections

Community, Membership and Communications Committee - Responsible for overseeing the Club's membership, engagement with the community and communications,

Fundraising & Sponsorship Committee - Responsible for overseeing the Club's fundraising and sponsorship activities.

The Club has 100% ownership of a trading subsidiary company, Old Rutlishians Trading Limited (ORTL). This subsidiary company is registered with Companies House, company number 12297224.

OLD RUTLISHIANS' ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

Under the CIO Constitution, the Trustees are ultimately responsible for all aspects of governance; for ensuring the aims of the charity are upheld, overseeing strategy; safeguarding the charities assets; development and ensuring the charity is sustainable.

The day-to-day management of the centre is devolved to sub-committees of the Trustee Board and to the staff employed. During the year, the CIO employed a full-time Groundsman, a part-time Club Administrator, and two full-time Bar Managers, who worked exclusively for the CIO's trading subsidiary company, Old Rutlishians Trading Limited (ORTL). In addition, sessional bar staff were employed to assist with ORTL.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10 December 2024 and signed on its behalf by:

.....
Neil Robertson
Chair

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Opinion

We have audited the accounts of Old Rutlishians' Association (the 'parent charity') and its subsidiary (together 'the group') for the year ended 31 March 2024 which comprise the group and parent charity statement of financial activities, balance sheets, statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom

Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the accounts give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 March 2024 and of their income and expenditure for the year then ended and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit

of the accounts section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Except as described below, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. We were unable to attend the year end stocktake in relation to bar and other stocks included in the accounts at a value of £49,308 (2023 £36,589) and were therefore unable to satisfy ourselves of the existence or valuation of stock.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion the information given in the trustees' report is inconsistent in any material respect with the accounts, or sufficient accounting records have not been kept by the parent charity, or the parent charity accounts are not in agreement with the accounting records or we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and the charity's activities;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in. The key laws and regulations we considered in this context included the Charities Act 2011, UK Companies Act and tax legislation.

In addition we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As a result of performing the above, we did not identify any key matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF OLD RUTLISHIANS' ASSOCIATION

-reviewing minutes of meetings of those charged with governance, reviewing internal reports, and

-in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale for any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.


Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date: 10/12/2024

OLD RUTLISHIANS' ASSOCIATION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	General fund £	Designated funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Cricket Junior		-	153,924	153,924	117,293
Cricket Senior		-	25,808	25,808	26,505
Football Senior		-	16,594	16,594	23,170
Football Junior		-	62,664	62,664	63,844
Rugby		-	180,189	180,189	184,325
General		435,643	-	435,643	207,880
Trading activities	4	<u>343,489</u>	<u>-</u>	<u>343,489</u>	<u>334,758</u>
Total		<u>779,132</u>	<u>439,179</u>	<u>1,218,311</u>	<u>957,775</u>
EXPENDITURE ON					
Raising funds	5	307,745	-	307,745	269,729
Charitable activities	6				
Cricket Junior		-	113,520	113,520	128,080
Cricket Senior		-	23,071	23,071	29,136
Football Senior		-	18,095	18,095	22,207
Football Junior		-	57,401	57,401	54,081
Rugby		-	190,343	190,343	195,219
General		<u>494,561</u>	<u>-</u>	<u>494,561</u>	<u>217,820</u>
Total		<u>802,306</u>	<u>402,430</u>	<u>1,204,736</u>	<u>916,272</u>
NET INCOME/(EXPENDITURE)		(23,174)	36,749	13,575	41,503
RECONCILIATION OF FUNDS					
Total funds brought forward		365,860	93,195	459,055	417,552
TOTAL FUNDS CARRIED FORWARD		<u>342,686</u>	<u>129,944</u>	<u>472,630</u>	<u>459,055</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The consolidated statement of financial activities includes all gains and losses recognised in the year.

OLD RUTLISHIANS' ASSOCIATION

CONSOLIDATED BALANCE SHEET 31 MARCH 2024

	Notes	General fund £	Designated funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	244,792	-	244,792	146,457
CURRENT ASSETS					
Stocks	13	35,144	14,164	49,308	36,589
Debtors	14	48,926	21,132	70,058	102,702
Cash at bank and in hand		<u>126,468</u>	<u>153,279</u>	<u>279,747</u>	<u>300,160</u>
		210,538	188,575	399,113	439,451
CREDITORS					
Amounts falling due within one year	15	(112,644)	(58,631)	(171,275)	(126,853)
NET CURRENT ASSETS		<u>97,894</u>	<u>129,944</u>	<u>227,838</u>	<u>312,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>342,686</u>	<u>129,944</u>	<u>472,630</u>	<u>459,055</u>
NET ASSETS		<u>342,686</u>	<u>129,944</u>	<u>472,630</u>	<u>459,055</u>
FUNDS	16				
Unrestricted funds				<u>472,630</u>	<u>459,055</u>
TOTAL FUNDS				<u>472,630</u>	<u>459,055</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

.....
Neil Robinson
Chair

OLD RUTLISHIANS ASSOCIATION

CHARITY BALANCE SHEET **31 MARCH 2024**

	Notes	General fund £	Designated funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	244,285	-	244,285	146,457
Investments	12	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		244,286	-	244,286	146,458
CURRENT ASSETS					
Stocks	13	-	14,164	14,164	14,164
Debtors	14	94,896	21,132	116,028	172,486
Cash at bank		<u>88,753</u>	<u>153,279</u>	<u>242,032</u>	<u>239,191</u>
		183,649	188,575	372,224	425,841
CREDITORS					
Amounts falling due within one year	15	(85,249)	(58,631)	(143,880)	(113,244)
NET CURRENT ASSETS		<u>98,400</u>	<u>129,944</u>	<u>228,344</u>	<u>312,597</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		342,686	129,944	472,630	459,055
NET ASSETS		<u>342,686</u>	<u>129,944</u>	<u>472,630</u>	<u>459,055</u>
FUNDS	16				
Unrestricted funds				<u>472,630</u>	<u>459,055</u>
TOTAL FUNDS				<u>472,630</u>	<u>459,055</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

.....
Neil Robinson
Chair

The notes form part of these financial statements

OLD RUTLISHIANS' ASSOCIATION**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>100,147</u>	<u>14,495</u>
Net cash provided by operating activities		<u>100,147</u>	<u>14,495</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(120,560)</u>	<u>(22,159)</u>
Net cash used in investing activities		<u>(120,560)</u>	<u>(22,159)</u>
Change in cash and cash equivalents in the reporting period		<u>(20,413)</u>	<u>(7,664)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>300,160</u>	<u>307,824</u>
Cash and cash equivalents at the end of the reporting period		<u>279,747</u>	<u>300,160</u>

The notes form part of these financial statements

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of Financial Activities)	13,575	41,503
Adjustments for:		
Depreciation charges	22,225	20,637
Other adjustment	-	(2,630)
(Increase)/decrease in stocks	(12,719)	2,911
Decrease/(increase) in debtors	33,634	(57,785)
Increase in creditors	<u>43,432</u>	<u>9,859</u>
Net cash provided by operations	<u>100,147</u>	<u>14,495</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23 £	Cash flow £	At 31/3/24 £
Net cash			
Cash at bank and in hand	<u>300,160</u>	<u>(20,413)</u>	<u>279,747</u>
Total	<u>300,160</u>	<u>(20,413)</u>	<u>279,747</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

Old Rutlishians' Association is a Charitable Incorporated Organisation, registered in England and Wales. The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis. The Charity has taken exemption from presenting its unconsolidated SOFA.

Going concern

The financial statements have been prepared on the going concern basis. After considering the expected activity and trading post year end, the Trustees have a reasonable expectation that the Charity will have the resources to continue in operation for the foreseeable future. On this basis, the Company is expected to be able to manage its expenditure to ensure it is able to meet its liabilities as they fall due for a period of not less than 12 months from the date of approval of the financial statements

Income

All income is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Tangible fixed assets

Tangible fixed assets within the statement of financial position are carried at historical cost less accumulated depreciation. Depreciation is calculated on a straight-line basis to write down the cost of fixed assets to their residual values over their estimated useful lives as follows:

Buildings & machinery 10 years
Fixtures & fittings and equipment 3-5 years

The assets' residual values, useful lives and method of depreciation are reviewed regularly, at least at each financial year end and adjusted if appropriate. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. INCOME FROM CHARITABLE ACTIVITIES – CHARITY

	Cricket Junior £	Cricket Senior £	Football Senior £	Football Junior £
Membership	59,003	9,730	3,366	52,329
Playing/Coaching	99,587	9,991	14,535	119
Donations	1,509	96	915	22
Grants	575	-	-	3,200
Fifty/50	1,754	-	1,823	4,161
Car parking	-	-	-	-
Property income	-	-	-	-
Sponsorship	1,600	4,834	-	8,333
Shop income	2,237	20	-	-
Events	2,799	5,385	1,435	-
Other income	160	-	20	-
	<u>153,924</u>	<u>25,808</u>	<u>16,594</u>	<u>62,664</u>
	Rugby £	General £	2024 Total activities £	2023 Total activities £
Membership	75,510	56,449	256,387	189,285
Playing/Coaching	1,455	1,739	127,426	102,354
Donations	13,077	51,060	66,679	72,589
Grants	5,545	38,897	48,217	8,102
Fifty/50	-	6,377	14,115	16,941
Car parking	-	2,474	2,474	7,434
Property income	-	48,680	48,680	60,293
Sponsorship	6,500	10,953	32,220	29,795
Shop income	10,079	-	12,336	15,467
Events	82,023	174,101	265,743	119,846
Other income	-	365	545	911
	<u>180,189</u>	<u>435,643</u>	<u>874,822</u>	<u>623,017</u>

Grants received, included in the above, are as follows:

	2024 £	2023 £
England & Wales Cricket Trust	10,000	1,000
Football Foundation	28,897	7,002
Rugby Football Union	5,545	-
Other Grants	<u>3,775</u>	<u>100</u>
	<u>48,217</u>	<u>8,102</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

4. INCOME FROM TRADING ACTIVITIES – CHARITY AND GROUP

CHARITY

	2024 £	2023 £
Trading income	<u>-</u>	<u>-</u>

GROUP

	2024 £	2023 £
Trading income	<u>343,489</u>	<u>334,758</u>

5. EXPENDITURE ON RAISING FUNDS - GROUP

Trading activities

	2024 £	2023 £
Purchases	204,767	199,085
Staff costs	102,770	68,923
Depreciation	<u>208</u>	<u>1,721</u>
	<u>307,745</u>	<u>269,729</u>

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

6. EXPENDITURE ON CHARITABLE ACTIVITIES - CHARITY

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Year ended 31 March 2024

	Designated					General	
	Cricket Junior £	Cricket Senior £	Football Junior £	Football Senior £	Rugby £	General £	Total £
Playing costs	90,616	21,149	54,655	15,568	65,422	3,296	250,706
Shop costs	2,690	26	-	99	22,283	839	25,937
Clubhouse costs	-	-	-	-	-	89,024	89,024
Utilities	-	-	-	-	-	30,582	30,582
Grounds costs	411	-	-	-	-	93,795	94,206
Communications	1,167	303	-	-	-	2,683	4,153
Insurance	-	-	-	-	-	11,727	11,727
Depreciation	-	-	-	-	-	22,016	22,016
Finance and administration	1,823	228	598	414	1,809	36,862	41,734
Events costs	16,194	1,365	587	1,606	99,383	181,748	300,883
Fundraising	-	-	635	-	-	-	635
Irrecoverable VAT	619	-	926	408	1,446	21,829	25,228
Other costs	-	-	-	-	-	160	160
Inter section reallocations	-	-	-	-	-	-	-
	<u>113,520</u>	<u>23,071</u>	<u>57,401</u>	<u>18,095</u>	<u>190,343</u>	<u>494,561</u>	<u>896,991</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

6. EXPENDITURE ON CHARITABLE ACTIVITIES – CHARITY - continued

Year ended 31 March 2023

	Designated					General	
	Cricket Junior	Cricket Senior	Football Junior	Football Senior	Rugby	General	Total
	£	£	£	£	£	£	£
Playing costs	88,076	21,368	45,704	16,125	69,274	-	240,547
Shop costs	13,042	819	-	-	16,807	-	30,668
Clubhouse costs	-	-	-	-	-	80,257	80,257
Utilities	-	-	-	-	-	33,827	33,827
Grounds costs	10,940	-	96	-	850	66,747	78,633
Communications	-	-	-	-	-	2,656	2,656
Insurance	-	-	-	-	-	10,881	10,881
Depreciation	-	-	-	-	-	18,916	18,916
Finance and administration	798	258	553	622	1,342	22,119	25,692
Events costs	44	854	272	-	91,518	13,855	106,543
Fundraising	1,355	-	348	13	-	-	1,716
Irrecoverable VAT	1,584	77	2,127	677	2,465	8,260	15,190
Other costs	1	-	-	15	-	1,001	1,017
Inter section reallocations	<u>12,240</u>	<u>5,760</u>	<u>4,981</u>	<u>4,755</u>	<u>12,963</u>	<u>(40,699)</u>	<u>-</u>
	<u>128,080</u>	<u>29,136</u>	<u>54,081</u>	<u>22,207</u>	<u>195,219</u>	<u>217,820</u>	<u>646,543</u>

7. STAFF COSTS - CHARITY

	2024 £	2023 £
Wages and salaries	<u>102,770</u>	<u>68,923</u>
	<u>102,770</u>	<u>68,923</u>
Gross pay		94,355
Social security costs		4,082
Employers pension contributions		<u>1,649</u>
		<u>100,086</u>

The average monthly number of employees (headcount) during the year was as follows:

2024	2023
<u>18</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

All persons engaged in the activities of the charity or group are employed by the parent charity.

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. RESERVES TRANSFERRED FROM UNINCORPORATED ASSOCIATION

The Charitable Incorporated Organisation (CIO) took over the assets and undertakings of the previous unincorporated association of the same name (Old Rutlishians' Association) on 1st April 2020.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - GROUP

	General fund £	Designated funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Cricket Junior	-	117,293	117,293
Cricket Senior	-	26,505	26,505
Football Senior	-	23,170	23,170
Football Junior	-	63,844	63,844
Rugby	-	184,325	184,325
General	207,880	-	207,880
Other trading activities	<u>334,758</u>	<u>-</u>	<u>334,758</u>
Total	<u>542,638</u>	<u>415,137</u>	<u>957,775</u>
EXPENDITURE ON			
Raising funds	269,729	-	269,729
Charitable activities			
Cricket Junior	-	128,080	128,080
Cricket Senior	-	29,136	29,136
Football Senior	-	22,207	22,207
Football Junior	-	54,081	54,081
Rugby	-	195,219	195,219
General	<u>217,820</u>	<u>-</u>	<u>217,820</u>
Total	<u>487,549</u>	<u>428,723</u>	<u>916,272</u>
NET INCOME/(EXPENDITURE)	55,089	(13,586)	41,503
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>310,771</u>	<u>106,781</u>	<u>417,552</u>
TOTAL FUNDS CARRIED FORWARD	<u>365,860</u>	<u>93,195</u>	<u>459,055</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

11. TANGIBLE FIXED ASSETS

CHARITY

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023	116,700	96,535	20,160	233,395
Additions	<u>96,836</u>	<u>18,717</u>	<u>4,292</u>	<u>119,845</u>
At 31 March 2024	<u>213,536</u>	<u>115,252</u>	<u>24,452</u>	<u>353,240</u>
DEPRECIATION				
At 1 April 2023	34,090	44,460	8,388	86,938
Charge for year	<u>5,834</u>	<u>12,409</u>	<u>3,774</u>	<u>22,017</u>
At 31 March 2024	<u>39,924</u>	<u>56,869</u>	<u>12,162</u>	<u>108,955</u>
NET BOOK VALUE				
At 31 March 2024	<u>173,612</u>	<u>58,383</u>	<u>12,290</u>	<u>244,285</u>
At 31 March 2023	<u>82,610</u>	<u>52,075</u>	<u>11,772</u>	<u>146,457</u>

GROUP

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Bar fixtures and equipment £	Totals £
COST					
At 1 April 2023	116,700	96,535	20,160	2,026	235,421
Additions	<u>96,836</u>	<u>18,717</u>	<u>4,292</u>	<u>715</u>	<u>120,560</u>
At 31 March 2024	<u>213,536</u>	<u>115,252</u>	<u>24,452</u>	<u>2,741</u>	<u>355,981</u>
DEPRECIATION					
At 1 April 2023	34,090	44,460	8,388	2,026	88,964
Charge for year	<u>5,834</u>	<u>12,409</u>	<u>3,774</u>	<u>208</u>	<u>22,225</u>
At 31 March 2024	<u>39,924</u>	<u>56,869</u>	<u>12,162</u>	<u>2,234</u>	<u>111,189</u>
NET BOOK VALUE					
At 31 March 2024	<u>173,612</u>	<u>58,383</u>	<u>12,290</u>	<u>507</u>	<u>244,792</u>
At 31 March 2023	<u>82,610</u>	<u>52,075</u>	<u>11,772</u>	<u>-</u>	<u>146,457</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

12. FIXED ASSET INVESTMENTS - CHARITY

Shares in
group
undertakings
£

MARKET VALUE

At 1 April 2023 and 31 March 2024

1

NET BOOK VALUE

At 31 March 2024

1

At 31 March 2023

1

There were no investment assets outside the UK.

The CIO holds 100% of the issued ordinary share capital of Old Rutlishian's Trading Limited, registered company number 12297224 and incorporated in England and Wales.

The company carried out trading activities with a view to providing funding for the charitable parent company.

The unaudited financial results of the subsidiary for the year were

	2024 £	2023 £
Turnover	343,489	334,758
Cost of sales	<u>(297,658)</u>	<u>(262,813)</u>
Gross profit	45,831	71,945
Administrative expenses	<u>45,831</u>	<u>71,945</u>
Result for the year	<u>-</u>	<u>-</u>

Administrative costs recharged by the holding company and gift aided transfers of remaining profit included in administrative expenses above amounted to £35,744 (2023 £65,029).

13. STOCKS

CHARITY

Finished goods

2024 £	2023 £
<u>14,164</u>	<u>14,164</u>
<u>14,164</u>	<u>14,164</u>

GROUP

Stocks
Finished goods

2024 £	2023 £
35,144	22,425
<u>14,164</u>	<u>14,164</u>
<u>49,308</u>	<u>36,589</u>

OLD RUTLISHIANS' ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR****CHARITY**

	2024	2023
	£	£
Trade debtors	14,370	12,388
Other debtors	94,159	159,135
VAT	7,499	963
	<u>116,028</u>	<u>172,486</u>

GROUP

	2024	2023
	£	£
Trade debtors	16,068	14,264
Other debtors	46,400	88,438
VAT	7,590	-
	<u>70,058</u>	<u>102,702</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**CHARITY**

	2024	2023
	£	£
Trade creditors	80,641	13,130
Taxation and social security	990	-
Other creditors	62,249	100,114
	<u>143,880</u>	<u>113,244</u>

GROUP

	2024	2023
	£	£
Trade creditors	96,799	21,748
Taxation and social security	990	4,241
Other creditors	73,486	100,864
	<u>171,275</u>	<u>126,853</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS

CHARITY AND GROUP

	At 1/4/23 £	Movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	365,860	(23,174)	342,686
Cricket Juniors	20,627	40,404	61,031
Cricket Seniors	416	2,737	3,153
Football Seniors	11,478	(1,501)	9,977
Football Juniors	34,805	5,263	40,068
Rugby	25,869	(10,154)	15,715
	<u>459,055</u>	<u>13,575</u>	<u>472,630</u>
TOTAL FUNDS	<u>459,055</u>	<u>13,575</u>	<u>472,630</u>

Movement in funds, included in the above are as follows:

CHARITY

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	471,387	(494,561)	(23,174)
Cricket Juniors	153,924	(113,520)	40,404
Cricket Seniors	25,808	(23,071)	2,737
Football Seniors	16,594	(18,095)	(1,501)
Football Juniors	62,664	(57,401)	5,263
Rugby	180,189	(190,343)	(10,154)
	<u>910,566</u>	<u>(896,991)</u>	<u>13,575</u>
TOTAL FUNDS	<u>910,566</u>	<u>(896,991)</u>	<u>13,575</u>

GROUP

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	779,132	(802,306)	(23,174)
Cricket Juniors	153,924	(113,520)	40,404
Cricket Seniors	25,808	(23,071)	2,737
Football Seniors	16,594	(18,095)	(1,501)
Football Juniors	62,664	(57,401)	5,263
Rugby	180,189	(190,343)	(10,154)
	<u>1,218,311</u>	<u>(1,204,736)</u>	<u>13,575</u>
TOTAL FUNDS	<u>1,218,311</u>	<u>(1,204,736)</u>	<u>13,575</u>

OLD RUTLISHIANS' ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

CHARITY AND GROUP

	At 1/4/22 £	Movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	310,771	55,089	365,860
Cricket Juniors	31,414	(10,787)	20,627
Cricket Seniors	3,047	(2,631)	416
Football Seniors	10,515	963	11,478
Football Juniors	25,042	9,763	34,805
Rugby	<u>36,763</u>	<u>(10,894)</u>	<u>25,869</u>
	<u>417,552</u>	<u>41,503</u>	<u>459,055</u>
TOTAL FUNDS	<u>417,552</u>	<u>41,503</u>	<u>459,055</u>

Comparative movement in funds, included in the above are as follows:

CHARITY	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	272,909	(217,820)	55,089
Cricket Juniors	117,293	(128,080)	(10,787)
Cricket Seniors	26,505	(29,136)	(2,631)
Football Seniors	23,170	(22,207)	963
Football Juniors	63,844	(54,081)	9,763
Rugby	<u>184,325</u>	<u>(195,219)</u>	<u>(10,894)</u>
	<u>688,046</u>	<u>(646,543)</u>	<u>41,503</u>
TOTAL FUNDS	<u>688,046</u>	<u>(646,543)</u>	<u>41,503</u>

GROUP	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	542,638	(487,549)	55,089
Cricket Juniors	117,293	(128,080)	(10,787)
Cricket Seniors	26,505	(29,136)	(2,631)
Football Seniors	23,170	(22,207)	963
Football Juniors	63,844	(54,081)	9,763
Rugby	<u>184,325</u>	<u>(195,219)</u>	<u>(10,894)</u>
	<u>957,775</u>	<u>(916,272)</u>	<u>41,503</u>
TOTAL FUNDS	<u>957,775</u>	<u>(916,272)</u>	<u>41,503</u>

17. RELATED PARTY DISCLOSURES

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no other related party transactions for the year ended 31 March 2024.

OLD RUTLISHIANS' ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Other trading activities		
Trading income	343,489	334,758
Charitable activities		
Membership	256,387	189,285
Playing/Coaching	127,426	102,354
Donations	66,679	72,589
Grants	48,217	8,102
Fifty/50	14,115	16,941
Car parking	2,474	7,434
Property income	48,680	60,293
Sponsorship	32,220	29,795
Shop income	12,336	15,467
Events	265,743	119,846
Other income	545	911
	<u>874,822</u>	<u>623,017</u>
Total incoming resources	1,218,311	957,775
EXPENDITURE		
Other trading activities		
Purchases	170,927	189,651
Other bar costs	33,840	9,434
Wages	102,770	68,923
Computer equipment	208	1,721
	<u>307,745</u>	<u>269,729</u>
Charitable activities		
Playing costs	250,706	240,547
Shop expenses	25,937	30,668
Clubhouse costs	89,024	80,257
Utilities	30,582	33,827
Grounds costs	94,206	78,633
Communications	4,153	2,656
Insurance	11,727	10,881
Depreciation	22,016	18,916
Finance/Admin costs	41,734	25,692
Events costs	300,883	106,543
Fundraising costs	635	1,716
Irrecoverable VAT	25,228	15,190
Other costs	160	1,017
	<u>896,991</u>	<u>646,543</u>
Total resources expended	1,204,736	916,272
Net income	<u>13,575</u>	<u>41,503</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1184886



OLD RUTLISHIANS ASSOCIATION

**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

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REFERENCE AND ADMINISTRATION DETAILS

Registered name:	Old Rutlishians Association
Trustees:	N D Caton P J Cecil D P Doerr Z Dowdall (resigned 15 October 2021) S El-Jouzi G Lennard (resigned 27 April 2021) S D F Hunt S R S Mills J M Oakes S M Payne A A Pfeiffer (resigned 27 April 2021) M C P Stallard L K Trevelyan K C Wilde
Principal address:	The Clubhouse Sports Ground Poplar Road Merton Park London SW19 3JS
Registered Charity number:	1184886
Independent examiner:	Hartley Fowler LLP Chartered Accountants 4th Floor Tuition House 27-37 St George's Road Wimbledon London SW19 4EU
Bankers:	Barclays Bank UK PLC 8 Alexandra Road, Wimbledon SW19 7JZ

REPORT OF THE TRUSTEES

The Trustees present their report for the year ended 31 March 2022.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

2. Structure, governance, and management

i. Governing document

Old Rutlishians Association (the Club) is registered as a Charitable Incorporated Organisation (CIO) in England & Wales with the Charity Commission with charity number 1184886.

The CIO is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The governing document of the CIO is the Constitution dated 13 August 2019. The CIO commenced operations as a sports club on 1 April 2020.

The CIO is run by the Board of Trustees (the Board), whose appointment is authorised by members at the annual general meeting (AGM).

ii. Objectives and aims

The objects of the Club are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of sport for the benefit of:

- the local community in the London Borough of Merton and surrounding areas in South West London
- the former and present pupils of Rutlish School and their families; and
- employees and volunteers associated with Rutlish School and their families.

"Sport" means sports or games which promote health by involving physical or mental skill or exertion including but not limited to rugby, football and cricket.

iii. Public benefit

The Board confirms it has complied with the duty outlined in Part 2 of the Charities Act 2011 to have regard to guidance on public benefit published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

iv. Recruitment and appointment of new trustees

New trustees are recruited to the Board based on skills and experience following an open recruitment process. New trustees are required by the CIO constitution to be elected by members at the next AGM. In addition, one-third of Board members are required to stand down and offer themselves for re-election at the AGM.

The Board has appointed new trustees over the year to strengthen its' position and will continue this stance in future years.

v. Organisational structure and decision making

Under the CIO constitution, the Board are ultimately responsible for all aspects of governance; for ensuring the aims of the Club are upheld, overseeing strategy; safeguarding the Club's assets; development and ensuring the Club is sustainable.

The day-to-day management of the Club is devolved to sub-committees of the Board as set out below and to the staff employed.

- Organisation & development
- Finance, Operations & House
- Grounds & Sport
- Health & Safety
- Community Engagement

The Club has 100% ownership of a trading subsidiary company Old Rutlishians Trading Limited (ORTL). This subsidiary company is registered with Companies House, company number 12297224.

During the year, the Club employed a part-time Club Administrator, and a part-time Bar Manager, who worked exclusively for the Club's trading subsidiary company, ORTL. In addition, sessional bar staff were employed to assist with ORTL.

REPORT OF THE TRUSTEES CONTINUED

2. Structure, governance and management continued

vi. President and Chair

The Board continues to be chaired by Kevin Wilde.

The Board continues the traditions of the Club by appointing a President each year. Gary Forge was appointed as President by the Trustees in 2021, replacing Peter Day. The potential candidate for President for 2022/2023 is currently under evaluation and will be approached with appointment at the AGM.

3. Review of the Club for the year

3.1 Membership

Membership of the Club is open to individuals over the age of 18 years old and is open to anyone regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

At 31 March 2022 the Club had 1,642 (2021: 1,847) adult members in the categories shown below.

Adult membership	2022	2021
Adult player 18-21	27	34
Adult player 22+	126	95
Ex Officio	4	41
Honorary	13	12
Lifetime	803	834
Adult	569	736
Social	100	95
Total	1,642	1,847

The majority of adult membership are parents of junior players, of which there were 891 (2021: 762) registered as at 31 March 2022.

Junior membership	2022			2021		
	Boys	Girls	Total	Boys	Girls	Total
Football	89	14	103	80	-	80
Rugby	467	65	532	356	49	405
Cricket	224	32	256	208	69	277
Total	780	111	891	644	118	762

3.2 Charitable activities

i. Overview

The COVID-19 pandemic continued to impact our operations in the year to 31 March 2022. Throughout the year, the clubhouse and sports sections have had to adapt to several changing pandemic restrictions, in what was a very stop-start year.

With the easing of pandemic lock down restrictions, we continue to return to more normal activities and special mentions go out to (i) our staff, for enabling the clubhouse to stay open in a 'COVID-safe' way, (ii) our volunteers, who have continued to provide assistance in maintaining the clubhouse and grounds throughout the year, at a time when the clubhouse has seen significant infrastructure improvements, and (iii) all within the sports sections, including coaches and all those involved in their administration, that ensured we continued to offer sporting activities for our members during challenging times.

Separately, several of our members continue to support the foodbank activities of the Dons Local Action Group, launched at the start of the pandemic, aiding the wider local community.

Reports from each of our sporting sections are included in 3.2ii to 3.2v.

REPORT OF THE TRUSTEES CONTINUED

3.2 Charitable activities continued

ii. Junior Cricket

The Junior Cricket section continues to provide the opportunity for children aged 5 to 16 to play cricket. In 2022/2023 we will be looking to maintain our membership at around 420 children with a potential expansion of our Girls section and our provision of the England Cricket Board (ECB) All Stars program.

Financially we will be aiming to continue to make profits that will be used, in the short term, to construct a new storage unit by the existing nets and, in the long term, to be utilised in 3 to 4 years, to refurbish the surfaces and netting in the artificial nets. We are not planning any increase in our main income streams and have maintained membership subscriptions at the 2021/2022 rates. Our main remaining income streams, such as the additional academies, camps, and indoor training, are subject to variation caused by both demand and weather but are expected to stay approximately the same.

Should activities continue along a more normal path and be unaffected by the any further COVID-19 restrictions, we anticipate an increase in fundraising activities and events to bring in additional funds. The main risk is that a return to lockdown or another surge in the pandemic would affect our membership like that seen in 2021/2022. We can mitigate that by reducing expenditure where possible and relying on existing cash reserves.

The section has made a profit for the year of £13,765 (2021: £6,892 loss excluding £24,541 of reserves transferred from the unincorporated association) and has reserves of £31,414 (2021: £17,649).

iii. Senior Cricket

The adult Cricket section provides friendly and competitive league Cricket for all abilities and ages - if they are good enough, they are old enough. We promote youth together with a mix of experienced players. In 2022 we will be looking to continue to work towards a One Club scenario working even more closely with the Junior Cricket section. Our First team recently secured promotion to Division 2 of The Surrey Championship and indeed all our league and friendly teams reflect our focus on promoting youth.

Together with the Junior section we will look to secure an overseas player next season 2023-2024 to assist with coaching and player development at all levels.

There will be a rejuvenated focus on renewing previous sponsorship arrangements to assist cash flow and cash reserves. Additionally new sponsors will be targeted. Fund raising will be conducted both weekly and throughout the season.

COVID-19 adversely affected the adult section financial performance and position quite severely over the last 2 years. Lack of match fees as seasons were shorter, tea revenue and usual match day fund raising activities and sponsorship payments are just some of the ways the pandemic affected our revenue. Moving forward we expect to at worst break even. We reinvest in the section for the betterment of One Club – ORCC. Subscriptions including ORA fee are £128 for an adult member.

Threats to the adult section implementing its plans are of course further pandemic restrictions. We are keen to be One Club in all aspects and will continue to assist where possible with junior training and continue to ably transition juniors with a keen interest to play adult cricket into our league and friendly teams on a Saturday and Sunday.

The section has made a loss for the year of £3,792 (2021: £777 loss excluding £7,616 of reserves transferred from the unincorporated association) and has reserves of £3,047. (2021: £6,839).

iv. Junior Football

In 2021/2022 we managed 10 teams, in the following age groups: U9, U10 x2, U11 x2, U12 x3, U13 and U15. We play in the Surrey Youth League and Surrey County Women & Girls League on Sundays, and we also have a team representing us in the Epsom and Ewell Youth Football League which plays on Saturdays.

This year saw the introduction of a new U11 Saturday team and a thriving girls' team, which we hope to expand to two teams' next season. We have 129 boy and girls who train weekly. This is a 50% increase in players from previous season through squad expansion.

We currently play most 7 & 9 a-side games at Hillcross School. The new Saturday team currently plays at Rutlish School and the 11 a side teams play their home games at the grounds at the Old Ruts.

We have had a successful season on the pitch making two county cup finals and have been competitive in all leagues that we have played.

Due to lack of play in 2020/2021 because of COVID-19 existing players were offered either a partial subs refund or a discount on 2021/22. Subscriptions in 2021/2022 were £160 for existing members and £190 for new members. Subscriptions are kept to an absolute minimum to enable youth football to be accessible to as many players as possible.

REPORT OF THE TRUSTEES CONTINUED

3.2 Charitable activities continued

iv. Junior Football continued

Again, this year, old football kits were sent to Kenya which was facilitated through the Rugby section.

A "Soccer Saturday" initiative has also been successfully trialled which aims to introduce 4 to 7 years olds to football. This is run independently from the youth section; however, it is hoped that this will be a direct feed into the section in the coming years.

Sadly, one team has folded due to the manager moving on and no-one stepping forward to take on the team. Not all players are leaving with some moving to another team at the club which requires a larger squad next season. Next year we hope to expand our teams further with the addition of three new teams, one of which being an additional girls' teams. We are always looking for more volunteers, parents, and coaches to help run the section.

We have had two of our committee move on this year, however both roles have been filled ahead of next season. A big thank you to these committee members for all their tireless work over the last few years.

The section has made a profit for the year of £8,213 (2021: £8,058 profit excluding £7,428 of reserves transferred from the unincorporated association) and has reserves of £25,042 (2021: £16,829).

iv. Senior Football

The major highlight for the Senior Football Section in the 2021/2022 Season saw the addition of 2 new teams, which organically lead to an increase of playing members, who's ages now range between 16 and 63. The additional teams are a new Sunday XI, plus a walking football team for the over 50's, both of whom played regular fixtures alongside the 4 established Saturday XIs.

England Football Accredited status replaced our Football Association Charter Standard during the Season, and we also became an affiliated member of the Walking Football Association (WFA), the governing body for walking football in England.

A total of 120 fixtures were played during the Season, which was an increase of 35 on the previous campaign.

Weather permitting, weekly training sessions were regularly held with between 20 and 40 participants. Additionally, the walking football team are now holding frequent Saturday morning sessions at Goals in Tolworth, which are presently scheduled until December 2022. Our plan is to continue expanding our walking football offering year on year, as we aim to attract more over 50, 60, plus 70-year-old participants.

The section has made a profit for the year of £3,755 (2021: £1,562 loss excluding £9,665 of reserves transferred from the unincorporated association) and has reserves of £10,515 (2021: £6,760).

v. Rugby

The Rugby section have had an outstanding year across the board following on from the pandemic with a significant growth in Junior and Kids First members as players returned to the game and a return to 3 regular Senior teams on a Saturday – we are the only Club in the Surrey leagues to have actually added a Senior XV over the last couple of years, a real testament to the positive atmosphere created by the coaches and managers and our constant efforts to keep in touch with our younger players as they leave the area to go to University or start work. Each side has been promoted from its current league and all are in their end of season Cup Finals!

The growth in our girls' section has also been a real joy to see with squads now playing and competing hard at all age groups (U11, U13, U15 and U18) and we hope to continue to build on that and make Old Ruts the place to be for girls' rugby - huge respect to all the coaches and volunteers who have made this happen.

Our Rug Ruts, Kids First, Juniors and Colts have also all had great seasons with the end of season tour to Brean Sands the most popular ever. We have over 100 volunteers tuning out every Sunday to coach, manage, offer First Aid and run the BBQ and we are sure this will continue for the future.

With significant reserves from previous years, several decisions were made which impacted the financial situation particularly prepaying 2 years in advance for Liberty School hire, continuing to hire out the 4G pitch at The Hub for mid-week training, keeping subs the cheapest in the area and continuing to pay for Festivals from membership fees. We will be reviewing some of these over the summer break to ensure next season reverts to break even.

The section has made a loss for the year of £29,100 (2021: £9,553 profit excluding £56,310 of reserves transferred from the unincorporated association) and has reserves of £36,763 (2021: £65,863).

REPORT OF THE TRUSTEES CONTINUED

3.2 Charitable activities continued

vi. Trading activities

The trading subsidiary company contributed £81,484 (2021: £36,420) towards the Club's running costs, an increase on prior year as the COVID-19 restrictions were eased. The net profit of £33,467 (2021: £7,284) has been donated to the Club.

Trading income can be summarised as follows:

	2022 £	2021 £
Income from bar operations	351,662	93,262
Sponsorship	-	18,800
Total income	351,662	112,062
Bar expenditure	(268,701)	(102,250)
Administration costs and depreciation	(4,109)	(4,966)
Total expenses	(272,810)	(107,216)
Coronavirus Job Retention Scheme grants	2,632	31,574
Contribution to Club running costs	81,484	36,420
Rights & usage fee payable to Club	(48,017)	(29,136)
Surplus transferrable to Club	33,467	7,284

3.3. Fund raising activities

i. Grants

The Club benefitted from the below grants during the year. Grants received were higher in 2021 as these grants related predominantly to the COVID-19 pandemic and were not repeated in 2021.

	2022 £	2021 £
Coronavirus Job Retention Scheme grants	5,677	57,693
UK Government support grants for the hospitality sector	16,000	40,286
RFU Winter Survival Fund	-	33,897
The Football Foundation	-	3,427
England & Wales Cricket Trust	-	3,000
Surrey Rugby	2,040	2,000
Other grants	-	500
Less Coronavirus Job Retention Scheme grants transferred to trading subsidiary	(2,632)	(31,574)
Total	21,085	109,229

ii. Donations

The Club received £16,262 (2021: £30,817) of donations during the year as follows:

	2022 £	2021 £
Member donations	8,242	3,792
COVID-19 Emergency Fundraising Appeal	-	21,000
Vice Presidents donations	8,020	6,025
Total	16,262	30,817

The Board is very grateful for the generosity of our members.

REPORT OF THE TRUSTEES CONTINUED

3.4. Working with volunteers

Volunteers play a huge part in the running of the Club. Each section has an army of willing helpers that provide assistance in the following areas:

- Sports training
- Supervision
- Safeguarding
- Professional sport association liaison
- Third party sport club liaison
- Grounds preparation
- Administration
- Financial accounting
- Food preparation
- Marketing & communication
- Community liaison

These are but a few of the many tasks undertaken by the volunteers that make the Club so successful, and as such the Board would like to extend their heartfelt gratitude for their huge efforts.

4. Financial review

4.1 Financial performance and position

The financial activity results of the Club for the year ended 31 March 2022 is shown in the statement of financial activities on page 13 with the financial position at 31 March 2022 shown in the statement of financial position on page 14 and the statement of cash flows on page 15.

Net income for the year was £50,831 (2021: £108,206 excluding £258,515 of reserves transferred from the unincorporated association). The Club benefitted from several COVID-19 related grants and fundraising in 2021 which were not repeated in 2022, however with the easing of COVID-19 lockdown restrictions the Club has been able to resume normal activities. The Club has seen an increase in sporting activities and therefore increased revenue and increased usage of the Club bar with higher profits from the trading subsidiary.

Total funds of £417,552 (2021: £366,721) are further outlined with the reserves policy in section 4.3.

4.2 Investment policy and objectives

The Club does not currently have investments. Where there is surplus cash, this is held in an interest-bearing deposit account, to be readily available where necessary.

4.3 Reserves policy

The Board believes that an amount of £100,000 - £120,000 should be set aside for general reserves, representing approximately 4 months' operating costs.

The £50,000 designated in 2021 specifically for addressing the risks associated with the ageing clubhouse infrastructure, including plumbing, electrical wiring, potential subsidence, and roofing was fully utilised during the year. The purchases were capitalised as fixed assets, see note 9 of the financial statements.

A further £106,781 (2021: £113,940) is held in bank accounts and other assets of sporting sections, representing accumulated surpluses, and this has been specifically designated for the sporting operating activities and reinvestment in sporting facilities.

REPORT OF THE TRUSTEES CONTINUED

4. Financial review continued

4.3 Reserves policy continued

A summary of the reserves as at 31 March 2022 is as follows:

	2022 £	2021 £
Total funds	417,552	366,721
Less: funds designated to sporting sections	(106,781)	(113,940)
General funds	310,771	252,781
Less: funds allocated for future building repairs	-	(50,000)
Less: funds held as tangible fixed assets	(143,214)	(95,168)
Freely available reserves	167,557	107,613

The Board is satisfied that the Club's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

4.4 Custodian trusteeship

There were no assets held as custodian trustee during 2022 or 2021.

5. Principal risks and uncertainties

The Board manages and monitors material risks facing the Club, and this is reflected in the conservative reserves policy adopted. These risks are reviewed at least annually, with ongoing actions in place to manage significant risks through the sub-committee structure. A register of significant risks is maintained and reviewed by the Board.

The material risks include:

Type	Description
Safeguarding	Risks arising out of hazards to staff, volunteers, or those the Club works with to experience harm or abuse
Health & Safety	Risks arising out of the hazards that can lead to the harm, injury, death, or illness to staff, volunteers, or others
Data protection	Risks arising out of the processing of personal data
IT Incident	Risks arising from the loss of key systems
Property failure	Risks arising from an ageing clubhouse facility that requires upgrade and renovation.
Compliance	Risks arising from the non-compliance with regulations such as licensing, HMRC or Charity Commission rules and regulations
Governance & Leadership	Risks arising from the failure to follow Club's objects and serve the community
Commercial	Risks arising from losing a small number of significant property rental contracts or loss of bar trading license

REPORT OF THE TRUSTEES CONTINUED

6. Future outlook

After successfully negotiating COVID-19, the Club has emerged from the pandemic in robust shape.

Reserves are at an acceptable level to ensure contingency and funds to improve the grounds, facilities, and buildings within defined budgets.

There are very positive moves with membership numbers across the sections, with noticeable uplift from Junior football.

The Board are anticipating improved bar and hall revenues now all restrictions are lifted and hopefully will remain in place. This has been aided by the introduction of the membership card scheme which provides an added benefit for the membership by insulating in part the cost push inflation and cost squeeze we are all enduring.

Determined efforts from the Board to ensure compliance, governance and strict financial practise will produce greater clarity, transparency, and cost savings for the membership.

The Board are working with Rutlish School and are actively searching out satellite grounds to increase playing and training sites to further develop the sporting reach of the Club.

Finally, we are looking forward to our Centenary Year in 2023 and are manifesting ideas to celebrate this momentous occasion.

7. Going concern

The Club's business activities, together with the factors likely to affect its future development, performance and position are set out in this Trustee's report, which includes a section describing the principal risks and uncertainties. The Trustees believe that the Club is well placed to manage these risks successfully. After making enquiries, the Trustees have a reasonable expectation that the Club has adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of the financial statements. For this reason, they continue to adopt, and to consider appropriate, the going concern basis in preparing the financial statements.

Approval by board

Approved by order of the Board of Trustees on 14 June 2022 and signed on its behalf by:



Neil Caton – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLD RUTLISHIANS ASSOCIATION

I report to the charity trustees on my examination of the accounts of Old Rutlishians Association (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA - ICAEW which is one of the listed bodies,

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Jonathan Askew
FCA - ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

17/6/22

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

		2022			2021		
	Note	General funds £	Designated funds £	Total £	General Funds £	Designated funds £	Total £
Income							
Income from subsidiary ¹	2	81,484	-	81,484	36,420	-	36,420
Income from charitable activities ¹	3	145,526	274,754	420,280	182,716	121,673	304,389
Other income	4	-	-	-	152,955	105,560	258,515
Total income		227,010	274,754	501,764	372,091	227,233	599,324
Expenses							
Expenses on charitable activities ¹	5	(169,020)	(281,913)	(450,933)	(119,310)	(113,293)	(232,603)
Total expenses		(169,020)	(281,913)	(450,933)	(119,310)	(113,293)	(232,603)
Net income		57,990	(7,159)	50,831	252,781	113,940	366,721
Reconciliation of funds							
Total funds brought forward		252,781	113,940	366,721	-	-	-
Total funds carried forward		310,771	106,781	417,552	252,781	113,940	366,721

1 Following a review of comparatives, amounts have been restated from those previously reported. There is no impact on net income.

The accounting policies and notes are an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

As at 31 March 2022

		2022			2021		
	Note	General funds £	Designated funds £	Total £	General Funds £	Designated funds £	Total £
Investment in subsidiary ¹	8	1	-	1	1	-	1
Fixed assets	9	143,214	-	143,214	95,168	-	95,168
Current assets							
Stock	10	-	13,981	13,981	-	15,222	15,222
Debtors ¹	11	102,912	26,209	129,121	10,941	15,458	26,399
Cash and cash equivalents	12	92,155	141,916	234,071	155,859	90,465	246,324
Creditors due within one year	13	(27,511)	(75,325)	(102,836)	(9,188)	(7,205)	(16,393)
Net current assets		167,556	106,781	274,337	157,612	113,940	271,552
Net assets		310,771	106,781	417,552	252,781	113,940	366,721
Funds							
Unrestricted funds	14	310,771	106,781	417,552	252,781	113,940	366,721
Total funds		310,771	106,781	417,552	252,781	113,940	366,721

1 Following a review of comparatives, amounts have been restated from those previously reported. There is no impact on net current assets or net assets.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2022 and were signed on its behalf by:



Neil Caton – Trustee

The accounting policies and notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS

For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	15	58,885	264,360
Net cash generated from operating activities		58,885	264,360
Cash flows from investing activities			
Purchase of fixed assets	9	(71,138)	(18,306)
Net cash used in investing activities		(71,138)	(18,306)
Change in cash and cash equivalents		(12,253)	246,324
Cash and cash equivalents at 1 April	12	246,324	-
Cash and cash equivalents at 31 March	12	234,071	246,324

The accounting policies and notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1. Accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

A Basis of preparation

The financial statements of the Club, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

B Income

All income is recognised in the statement of financial activities once the Club has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

The value of gifts in kind, donated services and donated facilities are recognised as income when the Club has control over the item or received the service, any conditions associated with the donation has been met, the receipt of economic benefit from the use by the Club is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), general volunteer time is not recognized. More information about their contribution is explained in the Trustee's annual report.

C Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Club to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

D Tangible fixed assets

Tangible fixed assets within the statement of financial position are carried at historical cost less accumulated depreciation. Depreciation is calculated on a straight-line basis to write down the cost of fixed assets to their residual values over their estimated useful lives as follows:

Buildings & machinery	10 years
Fixture & Fittings	5 years
Equipment	3 years

The assets' residual values, useful lives and method of depreciation are reviewed regularly, at least at each financial year end, and adjusted if appropriate. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

E Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow-moving items.

F Taxation

The Club is exempt from tax on its charitable activities.

G Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Club. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

H Investment in subsidiary

Investment in subsidiary is held at historical cost.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

2. Income from trading subsidiary

	2022 £	2021 £
Transfer of profits from trading subsidiary	35,770	7,284
Rights and usage fee	48,017	29,136
Total income from subsidiary	83,787	32,460

3. Income from charitable activities

	Designated						
	Cricket Junior	Cricket Senior	Football Junior	Football Senior	Rugby	General	Total
For the year ended 31 March 2022	£	£	£	£	£	£	£
Membership	28,835	4,430	22,525	3,930	64,949	40,753	165,422
Playing/Coaching	57,453	6,947	300	16,789	-	10	81,499
Donations	473	370	4,419	421	1,918	8,661	16,262
Grants	-	-	-	-	2,040	19,045	21,085
Fundraising	-	203	1,114	292	10	8,414	10,033
Car parking	-	-	-	-	-	17,532	17,532
Property income	-	-	-	-	-	37,496	37,496
Sponsorship	1,500	1,500	-	-	4,000	-	7,000
Shop income	1,056	642	-	-	15,670	-	17,368
Events	-	517	-	125	31,085	10,576	42,303
Other income	481	236	-	-	524	3,039	4,280
Total income	89,798	14,845	28,358	21,557	120,196	145,526	420,280

	Designated						
	Cricket Junior	Cricket Senior	Football Junior	Football Senior	Rugby	General	Total
For the year ended 31 March 2021	£	£	£	£	£	£	£
Membership	11,999	1,706	14,486	2,123	28,837	30,510	89,661
Playing/Coaching	13,193	3,593	-	5,917	100	-	22,803
Donations	258	275	2,523	85	4,307	23,369	30,817
Grants	3,000	-	927	1,000	14,500	89,802	109,229
Fundraising	-	-	-	-	-	6,150	6,150
Car parking	-	-	-	-	-	15,907	15,907
Property income	909	-	-	-	-	10,413	11,322
Sponsorship	-	250	-	-	-	-	250
Shop income	25	273	-	-	9,577	-	9,875
Events	-	670	-	-	414	81	1,165
Other income	-	-	40	125	561	6,484	7,210
Total income	29,384	6,767	17,976	9,250	58,296	182,716	304,389

Grants received, included in the above, are as follows:

	2022 £	2021 £
Grants		
Coronavirus Job Retention Scheme grants	5,677	57,693
UK Government support grants for the hospitality sector	16,000	40,286
RFU Winter Survival Fund	-	33,897
The Football Foundation	-	3,427
England & Wales Cricket Trust	-	3,000
Surrey Rugby	2,040	2,000
Other grants	-	500
Less Coronavirus Job Retention Scheme grants transferred to trading subsidiary	(2,632)	(31,574)
Total	21,085	109,229

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

4. Other income

The CIO took over the assets and undertakings of the previous unincorporated association of the same name (Old Rutlishians' Association) on 1st April 2020 and the transfer of reserves was reflected as other income in the period ended 31 March 2021.

	Designated						Total £
	Cricket Junior £	Cricket Senior £	Football Junior £	Football Senior £	Rugby £	General £	
For the year ended 31 March 2021							
Transfer of reserves from unincorporated association	24,541	7,616	7,428	9,665	56,310	152,955	258,515
Total other income	24,541	7,616	7,428	9,665	56,310	152,955	258,515

5. Expenses on charitable activities

	Designated						Total £
	Cricket Junior £	Cricket Senior £	Football Junior £	Football Senior £	Rugby £	General £	
For the year ended 31 March 2022							
Playing costs	(61,359)	(13,866)	(15,199)	(13,493)	(76,803)	-	(180,720)
Shop expenses	(810)	-	-	-	(20,770)	-	(21,580)
Clubhouse costs	-	-	-	-	-	(67,120)	(67,120)
Utilities	-	-	-	-	-	(11,832)	(11,832)
Grounds costs	(4,340)	-	-	-	(138)	(43,692)	(48,170)
Communications	-	-	(13)	(15)	-	(4,480)	(4,508)
Insurance	(758)	-	-	-	-	(9,185)	(9,943)
Depreciation	-	-	-	-	-	(23,091)	(23,091)
Finance and administration	(833)	(488)	(431)	(248)	(1,546)	(21,022)	(24,568)
Events costs	-	(484)	(669)	(205)	(37,076)	(8,897)	(47,331)
Irrecoverable VAT	-	-	-	-	-	(10,871)	(10,871)
Other costs	-	-	(22)	(30)	-	(1,147)	(1,199)
Intersection expenses allocation	(7,933)	(3,799)	(3,811)	(3,811)	(12,963)	32,317	-
Total expenses	(76,033)	(18,637)	(20,145)	(17,802)	(149,296)	(169,020)	(450,933)

	Designated						Total £
	Cricket Junior £	Cricket Senior £	Football Junior £	Football Senior £	Rugby £	General £	
For the year ended 31 March 2021							
Playing costs	(27,199)	(2,935)	(5,825)	(6,418)	(25,150)	-	(67,527)
Shop expenses	-	-	-	-	(5,522)	(10)	(5,532)
Clubhouse costs	-	-	-	-	-	(43,944)	(43,944)
Utilities	-	-	-	-	-	(23,332)	(23,332)
Grounds costs	(367)	(230)	-	-	-	(50,630)	(51,227)
Communications	-	-	-	-	(546)	(1,950)	(2,496)
Insurance	(755)	-	-	-	-	(8,338)	(9,093)
Depreciation	-	-	-	-	-	(6,561)	(6,561)
Finance and administration	(22)	(313)	(222)	(278)	(1,020)	(15,910)	(17,765)
Events costs	-	(267)	-	(305)	(3,542)	-	(4,114)
Irrecoverable VAT	-	-	-	-	-	-	-
Other costs	-	-	(60)	-	-	(952)	(1,012)
Intersection expenses allocation	(7,933)	(3,799)	(3,811)	(3,811)	(12,963)	32,317	-
Total expenses	(36,276)	(7,544)	(9,918)	(10,812)	(48,743)	(119,310)	(232,603)

6. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 or 31 March 2021.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

7. Staff costs

	2022 £	2021 £
Gross pay	94,979	94,355
Social security costs	-	4,082
Employer pension contributions	1,236	1,649
Total staff costs	96,215	100,086

The average monthly number of employees during the year was as follows:

	2022	2021
Full time	-	1
Part time	17	13
Total	17	14

No employees received emoluments in excess of £60,000 for the year ended 31 March 2022 or 31 March 2021.

8. Investment in subsidiary

The CIO has 100% ownership of a trading subsidiary company Old Rutlishians Trading Limited. This subsidiary company is registered with Companies House, company number 12297224.

At 31 March 2022, the CIO's investment in subsidiary had a cost of £1 (2020: £1).

9. Fixed assets

	2022				2021			
	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost								
As at 1 April	88,378	45,300	6,420	140,098	-	-	-	-
Additions	13,379	44,019	13,740	71,138	-	11,886	6,420	18,306
Transfer to CIO	-	-	-	-	88,378	33,414	-	121,792
As at 31 March	101,757	89,319	20,160	211,236	88,378	45,300	6,420	140,098
Accumulated depreciation								
As at 1 April	(26,255)	(17,363)	(1,312)	(44,930)	-	-	-	-
Charge for the year	(4,008)	(15,852)	(3,232)	(23,092)	(2,041)	(3,208)	(1,312)	(6,561)
Transfer to CIO	-	-	-	-	(24,214)	(14,155)	-	(38,369)
As at 31 March	(30,263)	(33,215)	(4,544)	(68,022)	(26,255)	(17,363)	(1,312)	(44,930)
Net book value	71,494	56,104	15,616	143,214	62,123	27,937	5,108	95,168

10. Stock

	2022 £	2021 £
Clothing stock	13,981	15,222

11. Debtors

	2022 £	2021 £
Trade debtors	5,869	4,343
Other debtors	30,948	15,882
Amounts due from subsidiary	92,304	6,140
VAT	-	34
Total debtors	129,121	26,399

All amounts are expected to be recovered in less than one year.

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

12. Cash and cash equivalents

	2022 £	2021 £
Cash at bank	234,071	246,199
Cash in hand	-	125
Total cash and cash equivalents	234,071	246,324

13. Creditors

	2022 £	2021 £
Deferred income	77,889	8,685
Trade creditors	10,540	-
Other creditors	10,733	7,708
VAT	3,674	-
Total creditors	102,836	16,393

All amounts are expected to be payable in less than one year.

14. Funds

	Note	Designated funds					General funds ¹ £	Total £
		Cricket Junior £	Cricket Senior £	Football Junior £	Football Senior £	Rugby £		
Incoming resources ¹	2,3,4	53,925	14,383	25,404	18,915	114,606	372,091	599,324
Resources expended ¹	5	(36,276)	(7,544)	(8,575)	(12,155)	(48,743)	(119,310)	(232,603)
As at 31 March 2021		17,649	6,839	16,829	6,760	65,863	252,781	366,721
Incoming resources	2,3	89,798	14,845	28,358	21,557	120,196	227,010	501,764
Resources expended	5	(76,033)	(18,637)	(20,145)	(17,802)	(149,296)	(169,020)	(450,933)
As at 31 March 2022		31,414	3,047	25,042	10,515	36,763	310,771	417,552

15. Reconciliation of cash flows from operating activities

The reconciliation of net income to the net cash generated from operations is:

	2022 £	2021 £
Net income (as per statement of financial activities)	50,831	366,721
Adjustments for:		
Fixed assets transferred from unincorporated association		(83,693)
Depreciation of fixed assets	23,092	6,561
Decrease/ (increase) in stock	1,241	(15,222)
Increase in debtors	(102,722)	(26,400)
Increase in creditors	86,443	16,393
Net cash generated from operations	58,885	264,360

16. Related party disclosures

The CIO has taken advantage of exemption, under the terms of Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland¹, not to disclose related party transactions with wholly owned subsidiaries within the group. There were no related party transactions for the year ended 31 March 2022 or 31 March 2021.

17. Post balance sheet events

There are no post balance sheet events to report.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

	2022	2021
	£	£
Income		
Income from trading subsidiary		
Transfer of profits from trading subsidiary	33,467	7,284
Rights and usage fee ¹	48,017	29,136
Income from charitable activities		
Membership	165,422	89,661
Playing/Coaching	81,499	22,803
Donations	16,262	30,817
Grants ¹	21,085	109,229
Fundraising	10,033	6,150
Car parking	17,532	15,907
Property income	37,496	11,322
Sponsorship	7,000	250
Shop income	17,368	9,875
Events	42,303	1,165
Other	4,280	7,210
Other income		
Net assets transferred from unincorporated association	-	258,515
Total incoming resources	501,764	599,324
Expenses		
Charitable activities		
Playing costs	(180,720)	(67,527)
Shop expenses	(21,580)	(5,532)
Clubhouse costs	(67,120)	(43,944)
Utilities	(11,832)	(23,332)
Grounds costs	(48,170)	(51,227)
Communications	(4,508)	(2,496)
Insurance	(9,943)	(9,093)
Depreciation	(23,091)	(6,561)
Finance/Admin costs	(24,568)	(17,765)
Events costs	(47,331)	(4,114)
Irrecoverable VAT	(10,871)	-
Other costs	(1,199)	(1,012)
Total resources expended	(450,933)	(232,603)
Net income	50,831	366,721

¹ Following a review of comparatives, amounts have been restated from those previously reported. There is no impact on net income

Accounts

REGISTERED CHARITY NUMBER: 1184886

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
OLD RUTLISHIANS ASSOCIATION**

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

OLD RUTLISHIANS ASSOCIATION

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OLD RUTLISHIANS ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES

C J Ardley (resigned 31/5/20)
J Besant (resigned 1/10/20)
N Caton (appointed 27/4/21)
P Cecil (appointed 17/3/21)
D P Doerr
Z Dowdall (appointed 1/5/20)
S El -Jouzi (appointed 17/3/21)
S Hunt (appointed 17/3/21)
G Lennard (resigned 25/5/21)
A Litster (resigned 1/5/20)
G Mills (resigned 1/5/20)
S Mills (appointed 3/3/21)
J Oakes (appointed 17/3/21)
S Payne (appointed 9/12/20)
A A Pfeifer (resigned 27/4/21)
R Slatford (appointed 1/5/20) (resigned 28/1/21)
M Stallard
P Stokes (resigned 17/3/21)
L Trevelyan (appointed 1/5/20)
C Walsh (resigned 1/5/20)
S White (appointed 1/5/20) (resigned 28/1/21)
K Wilde

PRINCIPAL ADDRESS

The Clubhouse
Sports Ground
Poplar Road
Merton Park
London
SW19 3JS

REGISTERED CHARITY NUMBER 1184886

INDEPENDENT EXAMINER

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

BANKERS

Barclays Bank UK PLC
8 Alexandra Road,
Wimbledon, SW19 7JZ

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charitable Incorporated Organisation (CIO) took over the assets and undertakings of the previous unincorporated association of the same name (Old Rutlishians' Association) on 1st April 2020. This is the first full report and accounts, as the CIO was non-operational 13 August 2019 to 31 March 2020.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the club are the promotion of community participation in healthy recreation in particular by the provision of facilities for the playing of sport for the benefit of:

- 1) the local community in the London Borough of Merton and surrounding areas in South West London
- 2) the former and present pupils of Rutlish School and their families; and
- 3) employees and volunteers associated with Rutlish School and their families.

"Sport" means sports or games which promote health by involving physical or mental skill or exertion including but not limited to rugby, football and cricket.

SIGNIFICANT ACTIVITIES

Membership

The charity was registered on 13th August 2019 and commenced operations as a sports club on 1st April 2020 pursuant to a Deed of Transfer by which it took over the assets and undertakings of an unincorporated association of the same name.

Membership of the Club is open to individuals over the age of 18 years old and is open to anyone regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

As at 31 March 2021 the CIO had 1,847 members in the categories shown in the table below.

CIO Membership

Adult player 18-21	34
Adult player 22+	95
Ex Officio	41
Honorary	12
Lifetime membership	834
Adult membership	736
Social membership	95
Total	<u>1,847</u>

Adult playing membership was significantly lower than normal operating years, due to the COVID-19 pandemic which has restricted both summer and winter activities. The majority of Adult Membership are parents of junior players, of which there were 762 registered as at 31 March.

Junior Players

	Boys	Girls	Total
Football	80	-	80
Rugby	356	49	405
Cricket	208	69	277
	<u>644</u>	<u>118</u>	<u>762</u>

Public benefit

The Trustee Board confirms it has complied with the duty outlined in Part 2 of the Charities Act 2011 to have regard to guidance on public benefit published by the Charity Commission when exercising any powers or duties to which the guidance is relevant.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Covid-19 Pandemic

The Covid-19 pandemic significantly affected our operations in the year to 31 March 2021. The Clubhouse was completely closed during three separate lockdowns:

- from 23 March to 9 July 2020,
- from 2 November to 2 December 2020, and
- from 20 December through to 11 April 2021

Our staff deserve a special mention for their hard work during the year and particularly for enabling the clubhouse to re-open in a "Covid safe" operating environment.

Foodbank Activities - partnership With Dons Local Action Group (DLAG)

During the first lockdown, and thanks to the initiative of one of a past President of the Old Rutlishians' Association Craig Wellstead, our clubhouse was converted to a foodbank distribution centre, for the 4 months during the first lockdown. At the height of activities, more than 1,200 food parcels were being delivered each week to members of our community who were unable to shop, or were otherwise in need. Our operations were part of a wider initiative of DLAG serving our community. Our thanks go to Craig and the many members who offered their help with running the operation and as drivers. The operation has now moved to premises in Plough Lane.

Sport was severely restricted because of the COVID-19 pandemic but we were still able to run a number of activities. Reports from each of our sporting sections follow:

Junior Cricket

The COVID-19 pandemic prevented any form of cricket being played until late June, and as a consequence, our junior cricket membership was only around half of what it usually is – over 400. The recruitment of these juniors was actually a massive success, as club officials and coaches salvaged something from the season, managing to deliver a successful coaching offering to children from ages seven to sixteen, once Government guidelines allowed. We were eventually able to play a large number of matches in July and August, enjoying the ability to put on matches for our age groups.

We also were able to let members and their families book the outdoor artificial nets. This was administered superbly by Caroline Robinson and it was great to see so many people volunteering as net supervisors from both the Junior and Senior cricket sections. The junior Committee is confident that, if the pandemic situation allows, we will be able to rebuild our membership to pre-pandemic numbers, including notably expanding our Girls section and rebuilding our youngest age groups (which were not run at all due to the tight social distancing guidelines). Financially it was clearly a hard year due to the significant drop in membership, but cash reserves built in previous years to develop facilities was able to meet our costs for the year. We are in a strong position to move forward in the 2021 season.

Senior Cricket

We were grateful to play 10 weeks of cricket from the end of June. Special mention to the committee both seniors and juniors to get all the covid related guidelines implemented and to the Trustees to ensure we were able to have some sport on at Poplar Road. The uptake on the field was incredible at one stage on a Saturday we fielded 7 adult sides, this has not happened at the club for over 25 years, and on that same weekend we fielded 3 sides on a Sunday. Further evidence of giving youth a chance was demonstrated in the 1st XI which saw on several occasions 4 players under 18 in the team.

The Saturday adult league fixture were semi friendly when the first 4 teams were pitched in with clubs within a 10-mile radius to comply with the reduction in travel, this meant our teams were pitched against strong clubs such as Dulwich, and Spencer. In all four divisions we acquitted ourselves well winning more as a club than losing.

On Sundays, the Surrey Foundation decided to run the Surrey Trust competitions. We historically have entered the Tier 1 and 3 competitions in effect the Under 21 and Under 18 age groups. The last few years has seen us get to the Final in both competitions (2018 and 2019), however this summer saw us surpass previous achievements winning both competitions (Tier 3) was a league format we lost our first game but won the subsequent five games beating Purley in the last game to ensure we won the trophy.

The fact that our Tier 1 side beat 4 established premier league clubs can only encourage us to move forward on the field for future seasons. In certainly put Old Ruts back on the map for cricket in Surrey.

We are looking forward to what might be in a full cricket season in 2021 and we have been extremely lucky to have played much more sport than our friends in the rugby and football sections.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Junior Football

This season was quite a challenging one however we still managed to get 7 teams out. The age range is U9, U10, U11 x 2, U12 and U14 x2. We have about 80 boys who get weekly training. This is a slight increase from last season due to the squad expansions.

Each team has managed to play between 7 and 11 games. This is due to the inclement weather and lockdowns; in normal seasons each squad would expect to play 25 games. This has hit the U14 teams hard as they have only managed to play 4 home games on the Old Ruts hallowed turf. This is due to fixture allocation and being asked to play the first few games away from the club due to pitch recovery.

We currently play all 7 & 9 a-side games at Hillcross School. The 11 a side teams now class their home ground as the Old Ruts, this has been a massive win for the section as it was a long-term goal when it was founded back 2015.

We received two grants this season. We were involved in Surrey FA Fix Up where we received £250 for equipment for the section, we also secured a grant with the Seniors which enabled us to buy new portable goals for both sections. We have also sent unused kit to Kenya which is enabled through the Rugby section.

Many of our parents and some of our players have been involved with the Dons Local Action Group to help support our local community.

We hope to continue to bring further teams through at various levels, this will include a new girls' team to replace the one we lost a few seasons ago. To enable this, we need more volunteers, parents and coaches to help run the sections.

Senior Football

The Football Section formulated a 5 Year Plan in early 2020. However, much of the planned implementation was delayed owing to the COVID-19 pandemic.

The plan sets out the aims and objectives agreed by the Senior & Junior Committees, which includes the addition of the provision of Football for girls and ensuring that disadvantaged and disabled members of the community could benefit from the facilities offered by the Club moving forward.

In March 2020 we were approved as an FA Mars 'Just Play' Walking Football Centre, although the Pandemic prevented this from commencing as planned. Our aim for this particular expansion of football activities is to actively encourage the over 50's, 60's and 70's in our local Community to participate in healthy exercise, further promoting health involving physical and mental skill.

In January 2021 we became an accredited FA Charter Standard Club which will significantly assist the Club in a variety of ways moving forward. During the past year we successfully secured £2.7k of Football Foundation funding which contributed towards the purchase of new Portable Goals, and also helped towards Clubhouse and Pitch preparation expenditure following the first lockdown.

On the playing front the Senior Section fielded 4 x Saturday squads, all involved in competitive fixtures in the Surrey South Eastern Combination FL. Despite the stop & start format of the playing season, the Seniors remain optimistic of completing their interrupted campaign during April & May of 2021, hopefully competing in excess of 85 fixtures overall. The playing membership was around 65 participants and the ages ranged between 16 and 47 years. Weekly Training/Fitness Sessions were held locally between July and December, with between 20 and 40 regular participants, apart from during the lockdown periods.

Rugby

Clearly the impact of the COVID-19 pandemic presented massive challenges to the Rugby section, a challenge which was met head on.

All over the Summer of 2020 we ensured that all our Senior players had 2 COVID safe fitness sessions provided by volunteer and professional coaches, sessions which sometimes saw over 100 players in action at any one time, an incredible number for a small club like ours. We even managed to get in a couple of "Ready4Rugby" touch fixtures in against other local Clubs.

At the same time, we were broadcasting twice weekly rugby fitness session via Zoom and YouTube to the younger players to do at home and in the garden.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

At Junior and Kids First level we also got back to Sunday morning rugby the moment the RFU gave permission to do so and our returning players rate was around 90% of the previous season which shows how important Old Ruts is in providing community sporting activity to our local youngsters.

Half term February 2021 with youngsters still in lock down we offered 90 free 1 on 1 sessions to our players with pro coaches from the Lions Academy, all 90 slots were quickly snapped up and the feedback from parents and players was so positive.

We rate the mental health of youngsters as highly as their physical well-being and for 6 weeks during lockdown our Head of Happiness sent out weekly talks on different aspects of mental health for both parents and players to watch and these were very warmly received.

All told, it would have been easy for the section to have gone into hibernation but we have made sure that we have provided the very best rugby we could at all times possible during a very challenging time and our 100 plus volunteer coaches, first aiders, managers and helpers have all been superb in continuing to give up their time so generously.

Fundraising activities

Trading Activities

In our new charity structure, bar operations are carried out by a separate subsidiary company Old Rutlishians Trading Limited. Despite the lockdowns which meant the bar was only open for 18 weeks during the year, trading was very strong. A new marquee was erected to expand the outside bar area, and together with the provision of takeaway meals, the outside bar area proved enormously popular with the local community. Trading income can be summarised as follows:

	£	£
Income from bar operations	93,262	
Sponsorship	<u>18,800</u>	
		112,062
Bar expenditure	(102,250)	
Admin costs	<u>(4,966)</u>	
		(107,216)
Furlough grant		<u>31,574</u>
		36,420
Rights/usage fees payable to CIO		<u>(29,136)</u>
Surplus transferable to CIO		<u>£7,284</u>

The subsidiary company contributed £36,420 towards the CIO's running costs, and the Trustees thanks go to our staff and volunteers who enabled a COVID safe environment to be enjoyed by the Club's members and guests. The net profit of £7,284 will be donated by gift aid to the CIO.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Fundraising Activities

Grants

We benefitted greatly from grants during the year, relating to the COVID-19 pandemic. These included:

- UK Government support grants for the hospitality sector £40,286
- Coronavirus Job Retention Scheme grants £57,692
- RFU Winter Survival Fund £33,897
- England & Wales Cricket Trust £3,000
- Surrey Rugby £2,000
- The Football Foundation £1,678
- Other Grants £2,250

Donations

The CIO benefitted from the generous donations of our members during the year. An Emergency Fundraising appeal launched at the start of the COVID-19 pandemic raised over £21,000, while recurring donations from our Vice-Presidents raised a further £6,025, including Gift Aid (see below). The Trustees are very grateful for the generosity of our members during these challenging times.

As a charity, we now qualify for Gift Aid on personal donations and £1,354 was reclaimed from HMRC on personal donations in the period. It was pleasing that just under 50% of our ongoing Vice-Presidents' donations now qualify for Gift Aid.

FINANCIAL REVIEW

Financial position

The CIO's financial position at the end of the year ended 31 March 2021, including the results of the trading subsidiary, are set out in the statement of financial activities and statement of financial position which form a part of these accounts.

Net income for the year, excluding £258,515 of reserves transferred from the unincorporated association, was £108,206. This was significantly higher than expected, as a result of the grants and donations received, together with initiatives from sporting sections to maintain membership renewals, and a tight management of expenditure.

Total Funds of £366,721 are further outlined with the Reserves policy below

Investment policy and objectives

The CIO does not currently have investments. Where there is surplus cash, this is held in an interest-bearing deposit account, to be readily available where necessary.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

The Trustees believe that an amount of £100,000 - £120,000 should be set aside for general reserves, representing approximately 4 months' operating costs.

In addition, £50,000 should be designated specifically for addressing the risks associated with the ageing clubhouse infrastructure, including plumbing, electrical wiring, potential subsidence, roofing.

A further £113,940 is held in bank accounts and other assets of sporting sections, representing accumulated surpluses, and this has been specifically designated for reinvestment in sporting facilities.

A summary of the reserves at 31 March 2021 is as follows:

Total funds	£
	366,721
Less: designated to sporting sections	(113,940)
General funds	252,781
Less:	
funds allocated for future building repairs	(50,000)
funds held as tangible fixed assets	(95,168)
Freely available reserves	107,613

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees are cognisant of a number of material risks facing the CIO, and this is reflected in the conservative reserves policy adopted. A register of significant risks is maintained and reviewed by the Board.

Risks and uncertainties include

- (i) Safeguarding - risk of preventable incidents,
- (ii) Health & Safety - spread of COVID-19 or other preventable accident,
- (iii) IT Incident - e.g. data protection infringement, loss of key systems access,
- (iv) Property failure - especially in an ageing Clubhouse facility that requires upgrade and renovation,
- (v) Compliance - e.g., loss of licence, HMRC or Charity Commission sanction,
- (vi) Governance & Leadership - failure to follow charity's objects and serve the community,
- (vi) Commercial - risks of losing a small number of significant property rental contracts, loss of bar licence.

The Trustees are aware of these risks, which are reviewed at least annually, with ongoing actions in place to manage significant risks through the sub-committee structure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered as a Charitable Incorporated Organisation ("CIO") in England & Wales with the Charity Commission with charity number 1184886

The governing document of the charity is the CIO Constitution dated 13 August 2019.

OLD RUTLISHIANS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New trustees are recruited on the basis of skills and experience following an open recruitment process. New trustees are required by the CIO Constitution to be elected by members at the next AGM. In addition, one-third of Board members are required to stand down and offer themselves for re-election at the AGM.

Organisational structure

The CIO is run by the Board of Trustees, whose appointment is authorised by members at the Annual General Meeting. The Board delegates matters to the following sub-committees:

- Organisation & Development
- Finance, Operations & House
- Grounds & Sport
- Health & Safety
- Community Engagement

The Board has undergone a number of changes during its first year of operation, and thanks go to all those who have overseen the conversion from unincorporated association to our current structure. Peter Stokes, who chaired the CIO Board from inception, stood down from the Board on 17th March 2021 and was replaced as chair by Kevin Wilde.

The Board continues the traditions of the club by appointing a President each year. Peter Day was appointed to a second term as President by the Trustees on 17th March 2021.

The CIO has 100% ownership of a trading subsidiary company Old Rutlishians Trading Limited. This subsidiary company is registered with Companies House, company number 12297224.

Decision making

Under the CIO Constitution, the Trustees are ultimately responsible for all aspects of governance; for ensuring the aims of the charity are upheld, overseeing strategy; safeguarding the charities assets; development and ensuring the charity is sustainable.

The day-to-day management of the centre is devolved to sub-committees of the Trustee Board and to the staff employed. During the year, the CIO employed a full-time Groundsman, a part-time Club Administrator, and a part-time Bar Manager, who worked exclusively for the CIO's trading subsidiary company, Old Rutlishians Trading Limited (ORTL). In addition, sessional bar staff were employed to assist with ORTL.

Approval by board

Approved by order of the board of trustees on 25 May 2021 and signed on its behalf by:

 25.5.21

.....
Neil Caton - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OLD RUTLISHIANS ASSOCIATION

Independent examiner's report to the trustees of Old Rutlishians Association

I report to the charity trustees on my examination of the accounts of Old Rutlishians Association (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA - ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Jonathan Askew
FCA - ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date: 2/6/21

OLD RUTLISHIANS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

		General fund £	Designated funds £	Total funds £
	Notes			
INCOME AND ENDOWMENTS FROM				
Income from trading subsidiary	2	7,284	-	7,284
Charitable activities	3			
Cricket Junior		-	21,451	21,451
Cricket Senior		-	2,968	2,968
Football Senior		-	5,439	5,439
Football Junior		-	14,165	14,165
Rugby		-	45,333	45,333
General		246,607	-	246,607
Reserves transferred from unincorporated association		<u>152,955</u>	<u>105,560</u>	<u>258,515</u>
Total		406,846	194,916	601,762
EXPENDITURE ON				
Charitable activities	4			
Cricket Junior		-	28,343	28,343
Cricket Senior		-	3,745	3,745
Football Senior		-	6,107	6,107
Football Junior		-	7,001	7,001
Rugby		-	35,780	35,780
General		154,065	-	154,065
Total		154,065	80,976	235,041
NET INCOME		252,781	113,940	366,721
TOTAL FUNDS CARRIED FORWARD		<u>252,781</u>	<u>113,940</u>	<u>366,721</u>

The notes form part of these financial statements

OLD RUTLISHIANS ASSOCIATION

BALANCE SHEET **31 MARCH 2021**

	Notes	General fund £	Designated funds £	Total funds £
FIXED ASSETS				
Tangible assets	9	95,168	-	95,168
CURRENT ASSETS				
Stocks	10	-	15,222	15,222
Debtors	11	10,942	15,458	26,400
Cash at bank		<u>155,859</u>	<u>90,465</u>	<u>246,324</u>
		166,801	121,145	287,946
CREDITORS				
Amounts falling due within one year	12	(9,188)	(7,205)	(16,393)
NET CURRENT ASSETS		<u>157,613</u>	<u>113,940</u>	<u>271,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		252,781	113,940	366,721
NET ASSETS		<u>252,781</u>	<u>113,940</u>	<u>366,721</u>
FUNDS	13			
Unrestricted funds				<u>366,721</u>
TOTAL FUNDS				<u>366,721</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 May 2021 and were signed on its behalf by:

 25.5.21

 Neil Caton - Trustee

The notes form part of these financial statements

OLD RUTLISHIANS ASSOCIATION

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	341,492
Fixed assets transferred to charity		<u>(76,862)</u>
Net cash provided by operating activities		<u>264,630</u>
 Cash flows from investing activities		
Purchase of tangible fixed assets		<u>(18,306)</u>
Net cash (used in)/provided by investing activities		<u>(18,306)</u>
 Change in cash and cash equivalents in the reporting period		 246,324
Cash and cash equivalents at the beginning of the reporting period		<u>-</u>
 Cash and cash equivalents at the end of the reporting period		 <u>246,324</u>

The notes form part of these financial statements

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	£
Net income for the reporting period (as per the Statement of Financial Activities)	366,721
Adjustments for:	
Increase in stocks	(15,222)
Increase in debtors	(26,400)
Increase in creditors	<u>16,393</u>
Net cash provided by operations	<u>341,492</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank	<u>-</u>	<u>246,324</u>	<u>246,324</u>
	<u>-</u>	<u>246,324</u>	<u>246,324</u>
Total	<u>-</u>	<u>246,324</u>	<u>246,324</u>

The notes form part of these financial statements

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM TRADING SUBSIDIARY

Transfer of profits from trading subsidiary

£
7,284

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2021**

3. INCOME FROM CHARITABLE ACTIVITIES

	Cricket Junior £	Cricket Senior £	Football Senior £
Membership	11,999	1,706	2,123
Playing/Coaching	13,193	3,593	5,917
Donations	258	275	85
Grants	3,000	-	1,000
Fifty/50	-	-	-
Car parking	-	-	-
Property income	909	-	-
Sponsorship	-	250	-
Shop income	25	273	-
Events	-	670	-
Other income	-	-	125
	<u>21,451</u>	<u>2,968</u>	<u>5,439</u>
	Football Junior £	Rugby £	General £
Membership	14,486	28,837	30,510
Playing/Coaching	-	100	-
Donations	2,523	4,307	23,369
Grants	927	14,500	121,376
Fifty/50	-	-	6,150
Car parking	-	-	15,907
Property income	-	-	10,413
Sponsorship	-	-	-
Shop income	-	9,577	-
Events	-	414	81
Other income	40	561	6,484
	<u>14,165</u>	<u>45,333</u>	<u>246,607</u>
			<u>335,963</u>

Grants received, included in the above, are as follows:

	£
Coronavirus Job Retention Scheme	57,693
LB Merton support grant	40,286
England & Wales Cricket Trust	3,000
Football Foundation	3,427
RFU Winter Survival grant	33,897
Surrey County Rugby Football	2,000
NatWest	500
	<u>140,803</u>

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Cricket Junior	28,343
Cricket Senior	3,745
Football Senior	6,107
Football Junior	7,001
Rugby	35,780
General	<u>154,065</u>
	<u>235,041</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	£
Playing costs	67,527
Shop expenses	5,532
Clubhouse costs	43,944
Utilities	23,332
Grounds costs	51,227
Communications	2,496
Insurance	9,093
Depreciation	6,561
Finance/Admin costs	17,765
Events costs	4,114
Other costs	1,012
Trading company recharges	<u>2,438</u>
	<u>235,041</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021.

7. STAFF COSTS

	£
Gross pay	94,355
Social security costs	4,082
Employers pension contributions	<u>1,649</u>
	<u>100,086</u>

The average monthly number of employees during the year was as follows:

Full time	1
Part time	<u>13</u>
	<u>14</u>

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

7. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

8. RESERVES TRANSFERRED FROM UNINCORPORATED ASSOCIATION

The Charitable Incorporated Organisation (CIO) took over the assets and undertakings of the previous unincorporated association of the same name (Old Rutlishians' Association) on 1st April 2020 and the transfer of reserves is shown in these accounts as other income..

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
Additions	-	11,886	6,420	18,306
Transfer to ownership	<u>88,378</u>	<u>33,414</u>	-	<u>121,792</u>
At 31 March 2021	<u>88,378</u>	<u>45,300</u>	<u>6,420</u>	<u>140,098</u>
DEPRECIATION				
Charge for year	2,041	3,208	1,312	6,561
Reclassification/transfer	<u>24,214</u>	<u>14,155</u>	-	<u>38,369</u>
At 31 March 2021	<u>26,255</u>	<u>17,363</u>	<u>1,312</u>	<u>44,930</u>
NET BOOK VALUE				
At 31 March 2021	<u>62,123</u>	<u>27,937</u>	<u>5,108</u>	<u>95,168</u>

10. STOCKS

Finished goods	£ <u>15,222</u>
----------------	--------------------

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors	£ 4,343
Other debtors	22,023
VAT	<u>34</u>
	<u>26,400</u>

OLD RUTLISHIANS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	<u>16,393</u>

13. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/3/21 £
Unrestricted funds		
General fund	252,781	252,781
Cricket Juniors	17,649	17,649
Cricket Seniors	6,839	6,839
Football Seniors	6,760	6,760
Football Juniors	16,829	16,829
Rugby	<u>65,863</u>	<u>65,863</u>
	<u>366,721</u>	<u>366,721</u>
TOTAL FUNDS	<u>366,721</u>	<u>366,721</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	406,846	(154,065)	252,781
Cricket Juniors	45,992	(28,343)	17,649
Cricket Seniors	10,584	(3,745)	6,839
Football Seniors	12,867	(6,107)	6,760
Football Juniors	23,830	(7,001)	16,829
Rugby	<u>101,643</u>	<u>(35,780)</u>	<u>65,863</u>
	<u>601,762</u>	<u>(235,041)</u>	<u>366,721</u>
TOTAL FUNDS	<u>601,762</u>	<u>(235,041)</u>	<u>366,721</u>

14. RELATED PARTY DISCLOSURES

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31 March 2021.

OLD RUTLISHIANS ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	£
INCOME AND ENDOWMENTS	
Income from trading subsidiary	
Transfer of profits from trading subsidiary	7,284
Charitable activities	
Membership	89,661
Playing/Coaching	22,803
Donations	30,817
Grants	140,803
Fifty/50	6,150
Car parking	15,907
Property income	11,322
Sponsorship	250
Shop income	9,875
Events	1,165
Other income	<u>7,210</u>
	335,963
Reserves transferred from unincorporated association	
Net assets transferred from unincorporated association	<u>258,515</u>
Total incoming resources	601,762
EXPENDITURE	
Charitable activities	
Playing costs	67,527
Shop expenses	5,532
Clubhouse costs	43,944
Utilities	23,332
Grounds costs	51,227
Communications	2,496
Insurance	9,093
Depreciation	6,561
Finance/Admin costs	17,765
Events costs	4,114
Other costs	1,012
Trading company recharges	<u>2,438</u>
	<u>235,041</u>
Total resources expended	<u>235,041</u>
Net income	<u><u>366,721</u></u>

This page does not form part of the statutory financial statements